

ANNUAL REPORT

1981 - 1982

Commonwealth of Massachusetts
DEPARTMENT OF REVENUE

L. Joyce Hampers
Commissioner of Revenue



L. JOYCE HAMPERS
Commissioner of Revenue



L. JOYCE HAMPERS
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

The Honorable Edward J. King
Governor of the Commonwealth
and the Honorable Members of the
Massachusetts General Court

Pursuant to Massachusetts General Laws, Chapter 58, Section 29, the Annual Report of the Commissioner of Revenue is respectfully submitted for your review and consideration.

This report includes the fiscal activities and the administrative affairs of the Department of Revenue for the fiscal year ending June 30, 1982.

The powers and duties of the Commissioner are prescribed in Chapter 14 of the Massachusetts General Laws.

This report attempts to not only provide details of operations but also to highlight priorities, accomplishments and recent focus in the Commissioner's message which follows.

My particular thanks to the Governor, Secretary Bartley, the members of the Legislature and my staff for their support of the Department's needs and objectives.

Respectfully submitted,

A handwritten signature in cursive script, reading "L. Joyce Hampers".

L. Joyce Hampers
Commissioner of Revenue

LJH/BGB/es

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A MESSAGE FROM THE COMMISSIONER

It is true that those who forget history are "doomed" to repeat it, but some repetition of the past may be desirable, especially a deliberate replay of the accomplishments of the Department of Revenue over the past four years of our administration.

At the outset, it is propitious to say that the Department again, in fiscal 1982, surpassed all of its previous records--and they were record-shattering achievements--by coming in with another all-time high collection. This time the revenues amounted to \$4.598 billion, a hefty increase of 10.6 per cent over our previous record of 1981.

Looking back, an achievement which stands out immediately is that over the past four years we have increased tax revenue production by more than 40 per cent, unique in state history. We had the people to do it. When I assumed office in 1979, there were 1065 employees in the Department. There are now 1802 authorized positions on our personnel rolls, for which I am grateful for the wholehearted cooperation I have received from Governor Edward J. King, Secretaries Hanley and Bartley and the Legislature.

And while speaking of employees, I must take this opportunity to express to them my heartfelt thanks for their stellar performance, their willingness to do efficiently and cheerfully whatever was necessary to achieve our goals.

Here are some of the things we have done since 1979:

It began with reorganization of the Department (legislated in 1978 under Chapter 514), changing it to a functional entity with five specified divisions, and doing away with the State Tax Commission.

From that day forth, we have charted a course of steady and significant progress.

We strengthened the Taxpayer Assistance Bureau, established a Special Intelligence Bureau with a Cigarette Enforcement Unit within that bureau, a centralized abatement procedure, and formed an Internal Security Bureau, Rulings and Regulations, Records Management and Appeal and Review Bureaus, and brought our public information/relations into the current century, along with our computer and data processing capability.

When I assumed office, I set some goals for the Department:

Collection of revenue was number one. Huge amounts were going uncollected, and there was no discernible system of operation. I felt the need to produce revenue would necessarily have to be on a growth basis and this has come to pass. Also efficiency of operations, modernization of collection methods, projects and drives to collect those long-overdue revenues; competent personnel and new, modern equipment to help get the job done for the expansion that must come. Mission accomplished!

The Taxpayer Assistance Bureau was expanded under this administration and deals daily with taxpayers' questions, solves their problems and provides service during the high pressure tax filing period in the preparation of their returns.

The Special Intelligence Bureau has obtained 123 convictions and restitution of \$3.7 million, plus deterrent value, since its inception in March of 1979. In addition, 45 cases are pending. Similarly, the Cigarette Enforcement Unit created within the Special Intelligence Bureau in July of 1979, has had 48 convictions and saved the State \$3.5 million in taxes from arrests, seizures and contraband cigarette losses.

The Department's current administration implemented a wage reporting system to reduce fraud in state benefit programs, and it works closely with other investigative agencies in preventing, tracing and prosecuting fraud in welfare, unemployment insurance and veteran services benefit programs for discovering underreporting of income, errors and any fraud or abuse in connection with such programs. Welfare alone has saved an estimated \$16 million from this program.

A lock box depository system has been implemented within the Department and allows for the 24-hour deposit of revenues collected, compared to 21 days in the past, plus the realization of an estimated \$2 million in interest per year.

The turnaround time for refunds to taxpayers after the end of the tax filing period April 15 has been improved dramatically. It now takes from two to four weeks for refunds compared to the two to four months formerly required to send taxpayers' money back to them.

In another area of service to the public, the current administration has prepared and distributed free of charge to the public the ABCs of Massachusetts taxes, a series of booklets which explains in understandable language the various state taxes. Thus far booklets have covered wage withholding, corporate business, sales and use, fuels, income, and estate taxes. There will be more, issued from time to time.

This administration has enhanced revenue production from corporations doing business in Massachusetts but headquartered in other states by opening five multistate regional offices and several satellite offices, a project which continues. This innovative idea has exceeded revenue estimates, bringing in \$18 million in its first year, and \$20 million in fiscal 1982.

The Department serves the state's 351 cities and towns daily through its Division of Local Services, which had the responsibility of implementing revaluation, classification and Proposition 2½, Tax Cap, new financial management methods, cash and debt management. It looks forward to a municipal data bank and computer assisted mass appraisal program to help municipalities to control costs in maintaining full and fair cash values.

In retrospect: I must say it has been a rewarding, challenging four years and I am grateful to Governor King for the opportunity to have served in his administration.

And to all of you for your dedication, loyalty and hard work, my unending gratitude. A sincere thanks to you.

— L. Joyce Hampers



General Information

The Department of Revenue is responsible for the administration and enforcement of all State tax laws (excluding boxing, racing, beano, raffles and bazaars), the collection of state taxes of \$4.6 billion annually and the refunding of over \$262 million of over-estimated, over-withheld, and other overpaid amounts.

In addition the Department has general supervisory and advisory responsibilities over the imposition and collection of property taxes at the local level and the monitoring and auditing of municipal finances in general, including certification and distribution of state revenue aid and reimbursements to cities, towns, and regions. Currently, this is estimated in excess of \$1.9 billion.

The schedule, Sources of Massachusetts State and Local Tax Revenue for Fiscal Year 1982 demonstrates the fiscal scope of this Department's mission.

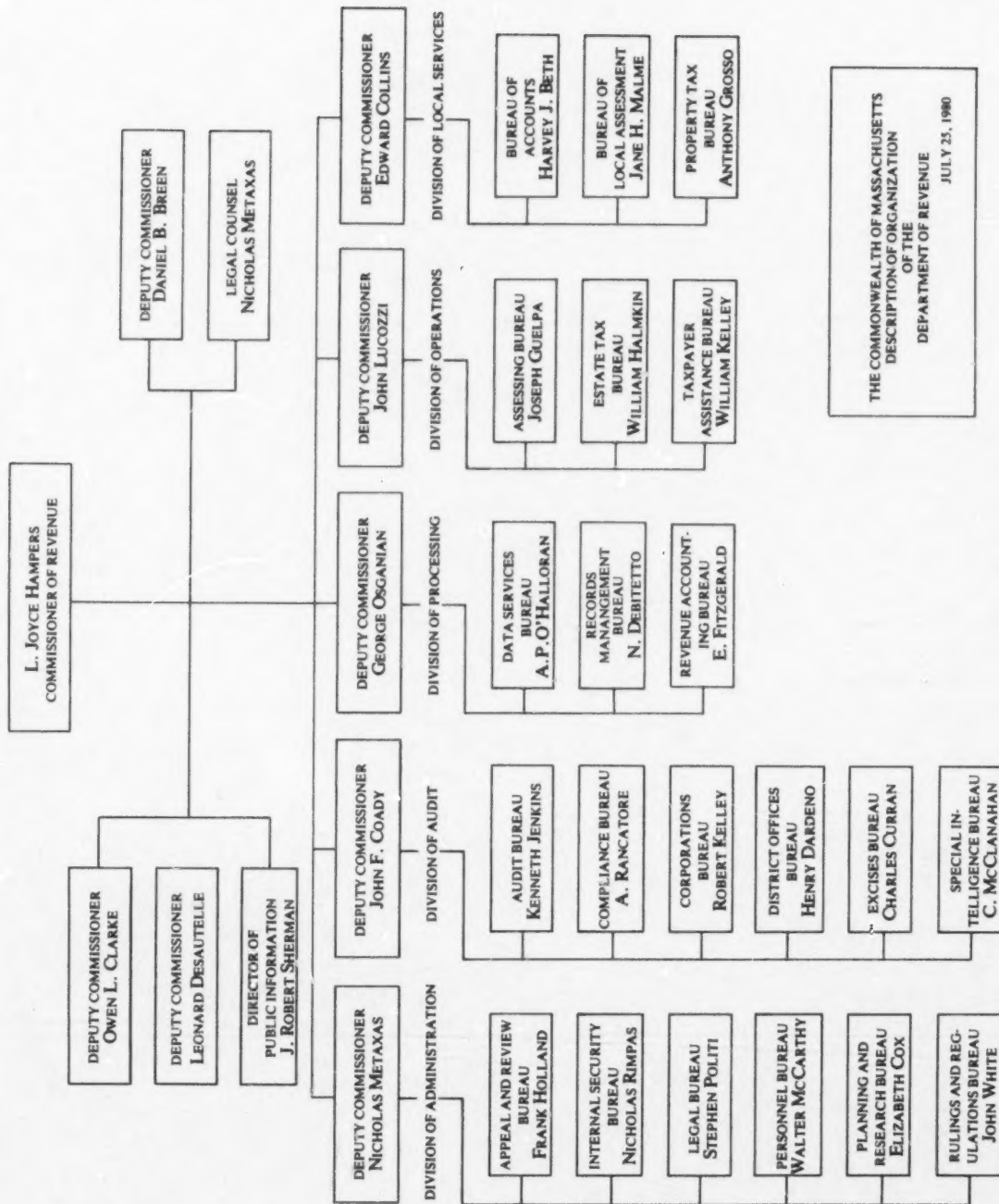
The reorganization of the Department along functional lines with the categorical bureaus being restructured within our five divisions of Administration, Audit, Processing, Operations, and Local Services is nearing completion. This has been a deliberately slow process so that no revenue producing activity is adversely affected.

During fiscal year 1982 the Department expanded as follows:

1. Rented space in Cambridge to permit relief of crowded quarters in the Saltonstall Building. The liability of the separate locations is compensated for by the relief from the overcrowding.
2. Expanded District Offices' activity within Massachusetts and out-of-state audit offices in New York, California, Texas and Illinois. In addition these offices will be equipped with portable, two-way communication computer terminals.
3. Established a "Lock Box System". This system permits the Commissioner, by using fiscal agents within the banking system, to cut down on the time needed to convert a tax payment into funds available to the Treasurer and Receiver-General for investment purposes or Treasury needs.

**SOURCES OF MASSACHUSETTS STATE AND LOCAL TAX REVENUE FOR FISCAL YEAR 1982
AND PERCENT EACH TAX IS OF TOTAL**

Type of Tax	Amount	Percent of Total
Taxes on Property		
Real Estate	\$2,811,707,849.00	36.00
Personal Property	223,831,857.00	2.87
Motor Vehicle	118,310,764.00	1.51
Totals	\$3,153,850,470.00	40.38
Tax on Personal Income	\$2,324,058,056.89	29.76
Taxes on Business		
Corporations	\$ 498,054,754.28	6.38
Insurance Companies	114,083,421.00	1.46
Public Utilities	30,076,583.46	.39
National Bank & Trust Cos.	30,751,594.23	.39
Savings Banks	32,875,588.61	.42
Cooperative Banks & Savings and Loan Ass'ns	8,328,898.38	.11
Totals	\$ 714,170,839.96	9.15
Taxes on Commodities Sold		
Motor Fuels	\$ 269,238,827.00	3.45
Cigarettes	145,357,251.36	1.86
Alcoholic Beverages	84,446,555.55	1.08
Sales and Use	753,147,231.06	9.65
Sales, Meals	164,213,076.31	2.10
Totals	\$1,416,402,941.28	18.14
Tax on Estate and Inheritance	\$ 99,355,176.43	1.27
Tax on Horse and Dog Racing	\$ 32,756,582.00	.42
Miscellaneous Taxes		
Room Occupancy	\$ 24,290,224.59	.31
Deeds Stamp	12,491,991.62	.16
Beano	4,981,919.00	.06
Motor Vehicle	317,771.87	.01
Raffles and Bazaars	1,029,386.00	.01
Urban Redevelopment	25,761,783.38	.33
Totals	\$ 68,873,076.46	.88
Totals - All Taxes	\$7,809,467,143.02	100.00





Clarke



Desautelle



Sherman



Breen



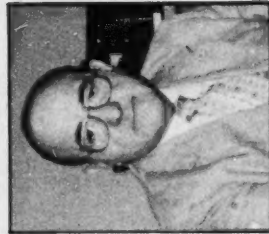
Metaxas



Coady



Osganian



Lucuzzi



Collins



Holland



Rimpas



Politi



McCarthy



Cox



White



Jenkins



Rancatore



R. Kelley



Dardeno



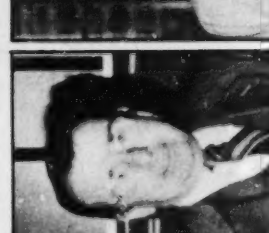
McClanahan



O'Halloran



Debitetto



Fitzgerald



Guelpa



Hainkin



Kelley



Malmé



Grosso

NET TAX COLLECTIONS FISCAL YEARS 1981 and 1982

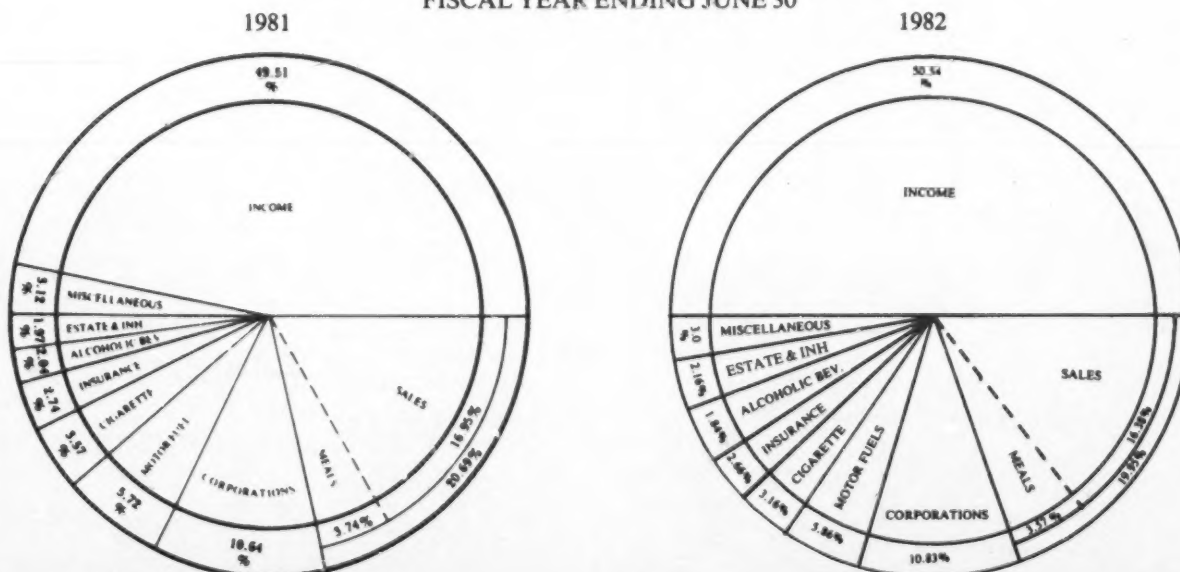
Tax or Excise	1981	1982	% Change
Alcoholic Beverages	\$ 84,739,928.65	\$ 84,446,555.55	(0.35)
Commercial Banks	38,856,013.77	29,385,007.01	(24.37)
Savings Banks	37,648,495.15	40,818,743.86	8.42
Cigarette	148,554,893.31	145,357,251.36	(2.15)
Corporations (Bus., Mfg.)	441,922,182.24	498,054,754.28	12.70
Deeds	12,967,470.25	12,491,991.62	(3.67)
Estate and Inheritance	82,019,828.26	99,355,176.43	21.14
Income:			
Estimated Payments	291,460,988.14	398,518,267.00	36.73
Withholding	1,743,673,415.23	1,924,769,867.68	10.39
Returns & Bills	238,784,851.97	263,203,187.91	10.23
Sub-total	\$ 2,273,919,255.34	\$ 2,586,491,322.59	13.75
Less Refunds & Abatements	215,974,698.54	262,433,265.70	21.51
Sub-total Income	\$ 2,057,944,556.80	\$ 2,324,058,056.89	12.93
Insurance	\$ 114,083,421.00	\$ 122,217,560.55	7.13
Motor Fuels	237,528,318.24	269,238,827.00	13.35
Public Utilities	17,642,052.03	30,076,583.46	70.48
Room Occupancy	22,093,924.70	24,290,224.59	9.94
Sales & Use			
Regular	573,173,497.80	607,544,003.52	6.00
Meals	155,527,039.07	164,213,076.31	5.58
Motor Vehicle	131,015,368.08	145,603,227.54	11.13
Sub-total Sales	\$ 859,715,904.95	\$ 917,360,307.37	6.71
Miscellaneous:			
Club Alcoholic Beverage	\$ 7,450.63	\$ 612,177.72	8,116.46
Motor Vehicle Excise	467,969.25	317,771.87	(32.10)
Raffles and Bazaars*	-	-	-
TOTAL**	\$ 4,156,192,409.23	\$ 4,598,080,989.56	10.63

* Administration of the taxes on beano and raffles and bazaars transferred to the State Lottery Commission, effective January 1, 1978.

** Excludes - Racing and Boxing taxes - not administered by this Department.

Departmental non-tax revenue - Urban Redevelopment Excise, Insurance Assessments and Departmental fees and licenses.

PERCENT OF NET COLLECTIONS BY SOURCE OF REVENUE FISCAL YEAR ENDING JUNE 30



**NET TAX COLLECTIONS BY FUND
FISCAL YEAR 1981 and 1982**

<u>Fund</u>	<u>1981</u>	<u>Percent of Total</u>	<u>1982</u>	<u>Percent of Total</u>	<u>Percent of Change</u>
General	\$ 2,571,151,779.31	61.86	\$ 2,835,810,309.36	61.67	10.29
Highway	240,909,968.47	5.80	266,109,376.73	5.79	10.46
Inland Fish and Game Fund	330,842.92	.01	372,050.81	.01	12.46
Local Aid	1,343,799,818.53	32.33	1,495,789,252.66	32.53	11.31
Totals	\$ 4,156,192,409.23	100.00	\$ 4,598,080,989.56	100.00	10.63

The General Fund includes all tax collections or a percentage thereof of those taxes listed in the categories on Page 8. Sixty percent of the corporations, personal income and sales taxes (including those on meals and motor vehicles) goes to the General Fund.

The Highway Fund tax money comes from two taxes: (1) a tax on motor fuels and (2) a per package tax of .05 which is an excise tax on each package of cigarettes sold in the Commonwealth. Taxes on motor carriers are also used for the Highway Fund.

The Inland Fish and Game Fund is financed by a tax of 0.15% on taxable gallons of gasoline.

The Local Aid Fund was developed as a program for additional assistance to all 351 cities and towns. Monies for this are obtained from 40% of these taxes: personal income, corporations excise, sales including meals and motor vehicle sales taxes.

**SELECTED BILL PAYMENT INFORMATION
(Amounts included in Net Tax Collections)**

<u>Amounts of Bills Paid:</u>	<u>1981</u>	<u>1982</u>	<u>Percent of Change</u>
Corporations	\$ 21,080,271	\$ 23,223,982	10.17
Income Tax (Individual)	22,179,467	27,107,165	22.22
Income Tax (Withheld)	10,995,528	10,725,847	(2.45)
Room Occupancy Tax	448,743	357,554	(20.32)
Sales Tax - Regular	15,578,257	23,657,500	51.86
Sales Tax - Meals	10,016,525	11,465,824	14.47
Total Amount	\$ 80,298,791	\$ 96,537,872	20.22

<u>Number of Bills Paid:</u>	<u>1981</u>	<u>1982</u>	<u>Percent of Change</u>
Corporations	5,606	3,852	(31.29)
Income Tax (Individual)	157,091	197,773	25.90
Income Tax (Withheld)	79,129	80,238	1.40
Room Occupancy Tax	1,644	1,917	16.61
Sales Tax - Regular	57,553	70,518	22.53
Sales Tax - Meals	45,182	49,349	9.22
Total Number	346,205	403,647	16.59

**NUMBER OF TAX RETURNS FILED DURING
1982 FISCAL YEAR BY TYPE OF TAX OR EXCISE**

<u>Tax or Excise</u>	<u>Number</u>
Income: Individuals, Fiduciaries, Partnerships	2,770,834
Withholding	1,156,004
Estimates	800,000
Sales	590,000
Meals	252,000
Corporations	95,000
Corporation Estimates	69,000
Estate and Inheritance	25,014
Room Occupancy	22,101
Motor Fuel	104,328
Insurance	1,278
Alcoholic Beverages	1,048
Banks	492
Public Utilities	102
Miscellaneous	22,000
Total	5,909,201

THE TAXES

Type of Tax	Measure	Rate	Return Due
Personal Income:	Dividends, Capital Gains and Interest other than Mass. bank interest.	10.75%	On or before April 15 for calendar year filings. The 15th day of the 4th month for fiscal filings.
	Other Income	5.375%	

Withholding, on an annual basis:

1. Over \$25,000 - DUE WEEKLY on or before the THIRD business day following the 7th, 15th, 22nd, and/or last day of the month. Form M-941D DUE QUARTERLY must also be returned on or before the last day of April, July, October and January respectively.
2. \$1,201 to \$25,000 - DUE MONTHLY on or before the FIFTEENTH day of the following month except during March, June, September and December - then DUE the last day of the following month.
3. \$101 to \$1,200 - DUE QUARTERLY on or before April 30, July 31, October 31 and January 31.
4. \$0 to \$100 - DUE ANNUALLY on or before January 31 of the following year.

Estimated Tax, due quarterly on or before the 15th day of April, June, September and January.

Estate (replaced Inheritance for deaths on or after January 1, 1976)	Taxable estate (after expenses, debts, losses, exemptions, charitable and marital deductions)	5% to 16%	Within 9 months after the date of the decedent's death.
Alcoholic Beverages	Malt (31-gal. bbl.) Cider 3%-6% (wine gal.) Still wine 3%-6% (wine gal.) Sparkling wine (wine gal.) Alcoholic beverages 15% or less (wine gal.) Alcoholic beverage more than 15%-50% (wine gal.) Alcoholic beverage more than 50% (proof gal.)	\$3.30 \$.03 \$.55 \$.70 \$1.10 \$4.05 \$4.05	Monthly, on or before the 20th day of the month.
Cigarettes	20-Count package	\$.21	Monthly, on the 20th day of the month. Unclassified importers must file upon importation or acquisition.
Deeds	Sales price (less mortgage assumed) of real estate	\$1.14 per \$500	Monthly, on or before the 10th day of the month.
Motor Fuels :	Gallon	10%	Monthly, on or before the 20th day of the month.
Room Occupancy	Transient Room Occupancy	5.7%	On or before the 20th day following the close of the tax period. <u>If annual liability:</u> Up to \$25,000 - Monthly filings Over \$25,000 - Monthly payments, Quarterly filings
Sales and Use Tax:	Sale, rental or use of tangible personal property	5%	On or before the 20th day following the close of the tax period. <u>If annual liability:</u> \$100 - Annual filing \$101 - 1,200 - Quarterly filings \$1,201 - 25,000 - Monthly filings Over \$25,000 - Monthly payments, Quarterly filings

THE TAXES (Cont.)

Type of Tax	Measure	Rate	Return Due
Sales Tax on Meals, Prepared Food and/or Alcoholic Beverages	All "restaurant" food and on-premise consumption of alcoholic beverages in any amount.	5%	On or before the 20th day following the close of the tax period. <u>If annual liability:</u> Up to \$25,000 - Monthly filings Over \$25,000 - Monthly payments, Quarterly filings
Business Corporation :	Net Income Tangible Property or Net Worth Minimum	9.5% \$2.60 per \$1,000 \$228	15th day of third month after close of taxable year.
Estimated TAX, due quarterly as follows:			
15th day of third month of taxable year - 30% of estimated tax due.			
15th day of sixth month of taxable year - 25% of estimated tax due.			
15th day of ninth month of taxable year - 25% of estimated tax due.			
15th day of twelfth month of taxable year - 20% of estimated tax due.			
Security Corporation			
Regulated	Gross Income	0.33%	Same as business corporations.
Unregulated	Gross Income	1.32%	
	Minimum	\$228	
Commercial Bank	Net Income	12.54%	Same as business corporations.
Savings Institution	Deposits (semi-annual) Net Income	0.0625% 1.254%	On or before the 25th day of the seventh month of the taxable year and the 25th day of the first month following the close of the taxable year.
Public Utilities	Net Income	6.5%	Same as business corporations.
Insurance Company:			
Domestic Life	Annuity Considerations Other Premiums Gross Investment Income	2.28% 3.2% 1.0%	On or before March 15.
Foreign Life	Premiums	2.0%	
Domestic Casualty	Premiums Gross Investment Income	2.28% 1.0%	
Foreign Casualty	Premiums	2.28%	On or before May 15.
Ocean Marine	Underwriting Profit	5.7%	
Club Alcoholic Beverages	Gross Receipts	0.57%	On or before April 15.
Motor Vehicle- garaged outside Massachusetts	90% to 10% of Manufacturer's list price	\$66 per \$1,000 through 12/31/80 \$25 per \$1,000 1/1/81 and thereafter	On or before sixty days from Notice of Tax.

1. Rates apply to years beginning after December 31, 1975.
2. Rate equal to 10% of the average wholesale price paid per gallon for the previous three months. Effective August 1, 1980.
3. Rate effective November 12, 1975.
4. 5% rate effective January 1, 1979, 6% rate effective January 1, 1978, 8% rate effective July 1, 1975.

The Commonwealth of Massachusetts
LEGISLATIVE RECOMMENDATIONS OF THE
DEPARTMENT OF REVENUE

Tinted areas indicate passage of Recommendations.

Other Recommendations are under consideration or pending before the Massachusetts General Court at time of publication of this report.

1. CORRECTIVE CHANGES IN THE EXISTING TAX LAWS.

This recommendation seeks to correct several technical deficiencies in the tax laws resulting from recent legislative amendments thereto. No substantive change in the laws would result. The specific corrections follow.

1. Regulations issued by the Commissioner of Revenue should be "not inconsistent" with law rather than "not consistent with law" as it appears in G.L.c. 14, sec. 6, cl. 1.

2. In computing the penalty for failure to pay a tax, credits for payments made during a particular month should apply to additional assessments as well as balances due on the original return as filed.

3. The exemption for meals furnished to college students enacted in 1978 incorrectly amended paragraph (bb) of G.L. c. 64H, sec. 6, rather than paragraph (cc). Paragraph (bb) had been repealed by St. 1977, c. 363A, sec. 42 and replaced with paragraph (cc), effective January 1, 1978. This change would make the necessary correction and make the exemption fully effective as of its intended effective date of July 1, 1978. In anticipation of this corrective change and in line with obvious legislative intent, the Commissioner of Revenue has, since that date, granted the exemption.

4. The exemption from sales and use tax enacted in 1980 for farm tractors used in agricultural production inadvertently deleted some of the operative wording of G.L. c. 64I, sec. 27. The section would be re-enacted with its full and correct language.

5. The amendments to the rate of interest enacted in St. 1980, c. 27, sec. 3, changed the operative section from section 33 to section 32 of G.L. c. 62C. Cross-references to this provision in a number of other sections of the General Laws are corrected in line with this change.

2. DEFINITION OF "EMERGENCY" WHEREIN CITIES AND TOWNS MAY BORROW OR EXPEND FUNDS.

Cities and towns may borrow outside of their debt limits for emergency purposes with the approval of an emergency board; and may expend funds without appropriation for extreme emergencies. In these situations, the type of emergency contemplated by the law is not spelled out, and no statutory standard or guide is provided.

It is proposed that in these cases, the type of emergency wherein extraordinary remedies are provided should be delineated and restricted to the truly unforeseen and unanticipated circumstances. This would tend to promote sound fiscal management and responsibility.

Under this proposal, "emergency" would be defined as a sudden, unavoidable event or series of events which could not reasonably have been foreseen or anticipated at the time of the budget submission. It would not include funding of collective bargaining agreements or items previously disapproved by the appropriating authority. This is the same definition as was adopted by the General Court this past year with respect to similar borrowings by counties. "Extreme emergency" would be defined as a major disaster, such as a flood, drought, fire, hurricane, earthquake, storm or other catastrophe, whether natural or otherwise, which poses an immediate threat to the health or safety of persons or property.

3. CORRECTION OF A PROVISION RELATING TO THE REDEMPTION OF CERTAIN BONDS OR NOTES OF CITIES, TOWNS OR DISTRICTS.

Section 21 of Chapter 44 of the General Laws was amended by Chapter 521 of the Acts of 1980 to provide that city, town or district bonds or notes may be issued with a call and redemption feature. Two days after its enactment a similar amendment to section 21 was enacted as part of a capital outlay program of the Commonwealth in Chapter 578 of the Acts of 1980. Because of differences in the language of the two provisions, some doubt exists as to which provision applies.

It is proposed that the provision contained in Chapter 521 be reenacted in order to remove any possible ambiguity.

4. REVISION OF THE PROVISIONS FOR THE CLASSIFICATION OF CORPORATIONS SUBJECT TO THE CORPORATION EXCISE.

The Commissioner of Revenue is annually required to send to each board of assessors a list of all corporations subject to taxation in Massachusetts and those which have been classified as manufacturing corporations. In recent years, the cost to compile, edit and print this listing of over 110,000 corporations, which is a heavy volume of over 1100 pages, has increased significantly to its current level of \$50,000 per year.

This proposal would eliminate this annual printing of the list at an annual saving of \$50,000 for the department. Since the Commissioner notifies the local boards of assessors when a corporation is classified as a manufacturing corporation, the need for annual notification is not needed. The issuance of a complete listing would be left to the Commissioner's discretion. Further, the department is available to answer all inquiries from cities and towns relative to any information on corporations doing business in their communities. The repeal of this cumbersome statutory requirement would assist the department in operating within the fiscal constraints that have been imposed upon it.

5. ESTABLISHMENT OF A STATEWIDE, COMPUTER-ASSISTED APPRAISAL SYSTEM TO AID IN MAINTAINING LOCAL ASSESSMENTS AT FULL VALUE.

With the pace of cities and towns moving to full value assessments continuing to increase, one of the areas that needs to be addressed is the ability of communities to maintain their assessments at full value from year to year. If they have the capability to adjust their assessments on a continuing basis the need for costly periodic revaluations by outside contractors will be diminished.

The management tool that has been successfully implemented in other states to meet the necessity for continual monitoring and adjustment of property tax assessments is a computer-assisted appraisal system. However, the cost of such a system is prohibitive for most of our communities. The establishment of a statewide, computer-assisted appraisal system, which would be available to any city or town upon request and at a much lower cost, can provide a cost-effective and accurate way of meeting this responsibility and need of local assessors. Such a statewide system would ultimately save cities and towns millions of dollars now spent on frequent revaluations.

This recommendation would authorize the Commissioner of Revenue, subject to appropriation, to design, develop and implement a statewide, computer-assisted appraisal system; and would allow cities and towns to request the Commissioner to implement the system in their communities upon a cost-reimbursement basis.

6. CLARIFICATION OF THE DEFINITION OF "POPULATION" USED IN CERTAIN DISTRIBUTION AND ASSESSMENT PROVISIONS.

Population is used as a factor in a number of formulas that either distribute state aid to cities and towns or assess charges to the municipalities. Some of these formulas define "population" as that of the latest state census or the latest federal census adjusted by the Commissioner of Revenue to conform as nearly as possible to the same definitions as used in the state census.

By Amendment Article CI to the State Constitution passed in 1978, the state census must be conducted in accordance with standards used by the United States from time to time. As a result of this constitutional mandate, the federal and state census now use the same standards and adjustment is no longer necessary. This proposal would bring the definition of "population" in these formulas in line with the current law.

7. TECHNICAL CORRECTION IN THE DEFINITION OF "OPEN-SPACE" UNDER PROPERTY TAX CLASSIFICATION.

Under property tax classification, the definition of open-space land includes therein "lands otherwise taxed for recreational purposes under other provisions of law". Such lands are now taxed under Chapter 61B of the General Laws.

It is recommended that the definition specifically refer to Chapter 61B in lieu of the more general language that is now in law.

8. PRORATION OF THE BOAT EXCISE IN THE EVENT OF SALE OR REMOVAL.

Under G.L. c. 60B, an excise is imposed upon all boats moored or docked within a city or town in lieu of a local property tax. In the event the owner of the boat sells or otherwise transfers ownership, or moves the boat to another state and surrenders or fails to renew his Massachusetts registration, he is entitled, upon application, to an abatement of a portion of such excise.

Currently, the excise is prorated on the basis of the number of days remaining in the fiscal year. It is recommended that this proration be made on a monthly rather than a per-diem basis. This change would eliminate time-consuming individual calculations for the assessors and their staffs and would allow them to standardize abatement amounts for each possible excise abated in any given month. The statutory provision and administrative procedures would be brought in line with the abatement of motor vehicle excises in similar situations.

9. CORRECTIVE CHANGES IN THE CAPITAL GAINS DEDUCTION.

Under Chapter 409 of the Acts of 1979, the rate of tax imposed upon capital gains from the sale or exchange of property was reduced through the enactment of a long-term capital gains deduction of 20% in 1980, 40% in 1981 and 60% in 1982 and thereafter. The amendment repealed the provisions of our law relative to Massachusetts adjustments to Federal basis rules in an attempt to wholly conform this area of taxation to the provisions of the Federal Internal Revenue Code.

Because of the historical and continuing differences between the Massachusetts and Federal income tax laws, total statutory conformity is impossible and inequitable. Massachusetts adjustment to basis must be restored, and the technical applications of the capital gains deduction must be more clearly spelled out.

It is recommended that the corrective changes developed during the interim be adopted. The proposal would restore the Massachusetts basis rules in effect prior to Chapter 409. It would also make the following subsidiary changes in the operation of the capital gains deduction:—

1. Like the Federal provisions, only 50% of a long-term capital loss would be allowed as an offset against other income, i.e. interest and dividends;

2. The maximum offset against interest and dividends would be increased to \$2,000;

3. The present five year limit on the carryover of capital losses would be repealed, thereby allowing the carryover of capital losses without any time limitation;

4. Federal definitions for relevant capital gain and loss terms would be specifically adopted, as altered by Massachusetts basis rules;

5. Capital gains treatment would apply only to capital assets under Section 1221 of the Federal Internal Revenue Code; and

6. Clarification would be made that Massachusetts does not adopt any of the Federal provisions relative to carryover basis.

These changes would have no net revenue impact for the Commonwealth and would provide for a more equitable and systematic implementation of the capital gains deduction with a minimum of administrative difficulty.

10. TAXATION OF GAMBLING WINNINGS DERIVED BY NON-RESIDENTS IN MASSACHUSETTS.

In 1979, the Commissioner of Revenue ruled that gambling winnings derived in Massachusetts by non-residents of this state were not specifically taxed under the provisions of our personal income tax law since, in most instances, non-residents deriving such income are not engaged in a trade or business.

Clearly, such income earned by non-residents of Massachusetts should be taxed in the same manner as it is taxed to Massachusetts residents. This proposed legislation would tax income derived by a non-resident from or effectively connected with the participation in any lottery or wagering transaction within the Commonwealth.

11. PROVISION FOR WITHHOLDING UPON GAMBLING WINNINGS.

A few years ago, the United States enacted, for Federal income tax purposes, a provision for Federal withholding upon certain gambling winnings. Since the Massachusetts withholding law parallels and conforms closely to Federal law, this proposal would impose a similar withholding requirement for Massachusetts income taxation. The amount withheld would be five per cent of the payment.

The proposed withholding, like its Federal counterpart, would apply to proceeds of more than \$5,000 from state lotteries; more than \$1,000 from other lotteries, sweepstakes or betting pools; and more than \$1,000 (if at least 300 times as large as the amount wagered) from other gambling.

Winners would be required to give payers statements identifying themselves and anyone sharing the proceeds.

12. THE DEFINITION OF "CODE" UNDER THE STATE TAX ADMINISTRATIVE CHAPTER.

Under Section 1 of Chapter 62C of the General Laws, which contains the administrative provisions applicable to all state taxes, "Code" is defined as the Internal Revenue Code of the United States, as amended on January 1, 1971.

This recommendation seeks to update this Code reference, which has now become obsolete. A similar reference under the personal income tax law (Chapter 62) was updated in 1979. This proposal would define "Code" in the administrative chapter as the U.S. Internal Revenue Code as amended and in effect from time to time. Since the provisions to which it would be applicable are administrative and procedural in nature, there is no necessity to refer to a date certain.

13. THE DUE DATES OF CERTAIN MOTOR FUEL AND SPECIAL FUELS RETURNS.

Returns and payment of motor fuel and special fuels taxes are now due on the last day of each month (except in June when the date is June 20)

for the preceding calendar month. Returns and payments for taxes on fuels acquired outside and used within the Commonwealth are due on the last day of the month following each calendar quarter.

Because of these due dates, the receipts from these taxes cannot be deposited on a regular and systematic monthly basis. If the last day falls during a weekend or a long holiday weekend the due date of such taxes is the second or third day of the following month. Moreover, these taxes are the only ones that have a due date more than twenty days after the end of the tax period.

This proposal would accelerate the due date of these returns by ten to eleven days to the twentieth day of the month following the close of the tax period. It would adopt the due date that we now have for June for the other eleven months of the year.

Such a change would allow for a more normal pattern of monthly receipts from these taxes and would generate additional investment income for the Commonwealth through the accelerated receipt of such taxes.

14. REFUND OF OVERPAYMENTS DETERMINED AFTER CERTAIN TAXPAYER AUDITS.

Under G.L. c. 62C, sec. 27, the Commissioner of Revenue and a taxpayer may consent in writing to extend the statutory three-year period for auditing the taxpayer's books and records in order to determine proper tax liability and assess any additional taxes found to be due. If, however, the audit during this extended period results in a determination that the taxpayer overpaid his tax, there is no provision in the statute to authorize a refund of the overpayment. Normally, this would occur at a time when the three-year period for the filing of an application for abatement by the taxpayer would have also expired.

This legislation would authorize the Commissioner to refund any overpayment of tax determined after an audit conducted during the extended period of time.

15. AUTHORIZATION FOR THE COMMISSIONER OF REVENUE TO CORRECT ERRORS IN TAX ASSESSMENTS OR PAYMENTS AND TO RESOLVE MULTIPLE REFUND CLAIMANT DISPUTES.

Presently, the tax laws do not have an express provision authorizing the Commissioner of Revenue to correct obvious clerical errors in tax assessments or tax payments which may be generated by normal processing activity of the department. These would include such items as keying errors by data entry operators, multiple assessments for the same tax liability, and failure to credit payments received. Erroneous payments would include the deposit of checks drawn to the order of the Internal Revenue Service or other payees and deposited by the department in error. This proposal would authorize the Commissioner at any time to correct and adjust an assessment that is excessive due to departmental clerical error or to refund the erroneous payment. An application for abatement filed by the taxpayer would not be required, and no time limitation would be applicable to these adjustments.

This recommendation would also authorize the Commissioner to resolve cases in which two parties are making claim to the same refund. This most often occurs in cases where a refund is due on a joint return and the parties have since been divorced or are legally separated. Without authority to split the refund between the two parties on some reasonable basis, the result has been that the refund checks are issued only in joint names and are never cashed.

16. ELIMINATION OF THE LIMITATION UPON ABATEMENT OF TAXES WHERE A LATE RETURN IS FILED.

Section 38 of Chapter 62C of the General Laws provides that where a tax return is filed late without good cause and the taxpayer files an application for abatement of the tax assessed for such tax period the tax

cannot be abated below double the proper tax liability. This provision places an unusually severe restriction upon a taxpayer who files a late return and subsequently applies for an abatement. Since this taxpayer is already subject to a penalty of 1% per month, up to a maximum of 25%, for filing a late return and a penalty of ½% per month, up to a maximum of 25%, for failing to pay a tax timely, the further penalty of limiting any abatement to which he may be entitled is unduly harsh.

This proposal would eliminate this limitation and allow an unfettered right to seek abatement. The limitation would, however, continue to apply where fraudulent returns are filed or where, after notice, proper returns are not filed.

17. PROHIBITION UPON SUITS TO RESTRAIN THE ASSESSMENT OR COLLECTION OF A STATE TAX.

The administrative provisions applicable to state taxes, Chapter 62C of the General Laws, provide for legal remedies under which a taxpayer or others may contest an action taken by the Commissioner of Revenue in assessing or collecting a state tax. The underlying principle of tax administration, however, is that the right of the sovereign to assess and collect the taxes in the first instance must remain free and unfettered. To limit such right could potentially do irreparable harm to the activities that government is called upon to finance and support. If a tax is subsequently found to be wrongfully assessed or collected, provision is made for its return with interest to the taxpayer.

This proposal, based upon a comparable provision (Section 7421) in the Federal Internal Revenue Code, would prohibit any suit that seeks to restrain the Commissioner from assessing or collecting a state tax. The taxpayer and others would continue to have their statutory rights to contest the validity of any assessment or collection procedure. They would not, however, be able to block the Commissioner's action before the fact. Our experience has shown that in those situations where judicial orders have been issued restraining the collection of a tax, the legal issues presented by these actions are seldom litigated and the taxes involved are not collected.

As part of this recommendation, it is proposed that a third party who has an interest in property that is levied upon would have a specific right to bring an action to contest the propriety of the levy or to establish his rights thereto.

18. AUTHORIZATION FOR CORPORATION AND PERSONAL ESTIMATED INCOME TAX PAYMENTS TO BE MADE TO A DESIGNATED BANK DEPOSITARY.

During the past year, the department has established a lock box system whereby weekly, monthly and quarterly business tax returns and payments with respect to withholding, sales, meals and room occupancy taxes are made directly to a depository bank, which processes them for the Commissioner. The authority for such a system was granted in legislation recommended last year and enacted as St. 1980, c. 27.

The conversion to a direct bank deposit of revenues for business taxes has proven to be extremely successful. The faster deposit of funds has generated an estimated 1.3 million dollars of investment income over and above the processing charges of the depository bank. Further, it has allowed the reassignment of departmental personnel and resources to more revenue-productive activities.

At this time, it is proposed that this lock box system be extended to include the 800,000 personal income tax declarations of estimated tax and quarterly payments and the 60,000 corporation declarations of estimated tax and quarterly payments that are annually received. Such a conversion would accelerate the quarterly depositing of 765 million dollars in revenues by an average of one full week and would thereby generate an estimated 1.5 million dollars in excess of the bank charges as well as further reduce the need for departmental resources being allocated to this processing function.

This proposal would grant the necessary statutory authorization to permit the Commissioner to extend, by regulation, the lock box system to individual and corporation estimated taxes.

19. SUSPENSION OR REVOCATION OF CERTAIN LICENSES OF DELINQUENT TAXPAYERS.

Presently, the Commonwealth does not have a comprehensive law that subjects a holder of a license for the conduct of any profession, trade or business to revocation or suspension of the license if he is delinquent in the payment of state taxes. Such a provision currently applies only to the holders of alcoholic beverages licenses.

This proposal would require that any holder of a right or license for the conduct of a profession, trade or business issued by any agency of the Commonwealth or its subdivisions file his state tax returns and pay such taxes as are due on a timely basis. If such person neglects or refuses to file any state tax return or to pay any state tax, the license agency would be required, upon request of the Commissioner and after hearing, to suspend or revoke his license if it finds that the licensee's tax obligations have not been filed and paid or have not been provided for to the satisfaction of the Commissioner. Such suspension or revocation would continue until such time as the tax delinquency is resolved to the Commissioner's satisfaction. The agency's decision would be judicially reviewable.

20. PROVISION FOR A STATUTE OF LIMITATION IN THE COLLECTION OF UNPAID STATE TAXES.

Massachusetts does not currently have a general statutory limitation upon collection of an unpaid state tax. There is a six-year statutory period for the collection of private business accounts, Federal taxes and local property taxes, and varying periods for taxes of other states. Massachusetts has a ten-year collection statute for inheritance and estate taxes, but no limitation for other taxes.

As a result, unpaid tax liabilities that prove to be uncollectible are never extinguished through the passage of time or by operation of law. The only vehicle for removing an uncollectible from our records is through a cumbersome procedure of recommending its abatement by the Appellate Tax Board under G.L. c. 62C, sec. 42. Liabilities remain on the books as receivables for ten or twenty years, even though the likelihood of collection has long passed.

It is to the advantage of both the taxpayer and the Commonwealth that the period of time for collection of outstanding tax liabilities be clear and limited in time and that only collectible amounts be reflected in the Commonwealth's account.

The accompanying legislation would substantially adopt the Federal provision with respect to tax collections. The Commissioner of Revenue would have six years from the assessment of any tax to pursue its collection. At the end of that time, the liability would be extinguished by operation of law, except where the matter is being legally contested or the parties have agreed in writing to an extension of the period.

The six-year statute of limitation would become effective as of 1985. This would be implemented in three stages. The period for collection would be ten years commencing January 1, 1983, 8 years in 1984, and 6 years in 1985 and thereafter.

21. APPLICATIONS FOR REGISTRATION OR LICENSE UNDER CERTAIN TAX LAWS.

The tax laws provide for registration or licensing before business may be conducted in certain specified activities that involve the collection and payment of state taxes. These include the sale of cigarettes, alcoholic beverages, motor fuels and other taxable tangible property generally. The current provision for registration or licensing authorizes the denial of a registration or license if it has previously been cancelled for cause. The

law, however, does not permit a denial of the application if the applicant has violated provisions of the particular tax law involved while being unlicensed. For example, an unlicensed person who was convicted for having unstamped cigarettes in his possession may not be denied a license to act as a cigarette stamper.

This proposal would correct this anomaly of our statute. A license or registration could be denied if the applicant had previously violated any provision of the tax law for which regulation or licensing was being sought.

22. REVISION OF THE METHOD OF VALUING TANGIBLE PROPERTY UNDER THE BUSINESS CORPORATION EXCISE.

Under the business corporation excise law the tangible property of a corporation is used in two instances where it is valued at its Federal adjusted basis, which is generally its original cost less the depreciation taken for Federal income tax purposes. This valuation is used in computing the tangible property measure of the excise, i.e. tangible property situated in Massachusetts and not subject to local taxation; and in computing the tangible property factor of the income apportionment formula.

With the adoption of accelerated cost recovery system (ACRS) by the Federal government for tax purposes, Federal adjusted basis is no longer a meaningful valuation that Massachusetts can use for either the tangible property measure or the tangible property factor for income apportionment. Therefore, it is recommended that tangible property for both purposes be valued at its original cost.

23. FURTHER DEFINITION OF "SALES" FOR PURPOSES OF APPORTIONING INCOME UNDER THE BUSINESS CORPORATION EXCISE.

The Massachusetts income of multi-state and multi-national corporations is determined by a statutory three-factor apportionment formula based upon wages, property and sales. The third factor defines the sales that are used in that fraction as the gross receipts of the corporation less certain specified exclusions. The use of gross receipts rather than gross income may introduce into the apportionment receipts that are totally unrelated to the production of the corporation's income and should not be used for purposes of apportionment. For instance, the gambling casino's sale in a wagering transaction should be its share of the amount bet after payment to winners, not the total amount wagered. The amount of sale similarly should not include the sales tax that is collected by the corporation and paid over to the taxing authority.

This proposal would clarify this particular definition by limiting sales for purposes of apportionment in the sales factor by only using such amounts as are includible in the gross income of the corporation.

24. AUTHORIZATION FOR THE ADOPTION OF ALTERNATIVE INCOME APPORTIONMENT FORMULAS FOR CERTAIN INDUSTRY GROUPS.

Under the business corporation excise, the Massachusetts income of multi-state and multi-national corporations is determined by a statutory three-factor apportionment formula based upon wages, property and sales. This formula is designed primarily for corporations that sell tangible personal property. Its provisions are not particularly suited for other types of business activity, such as transportation, financial, mining, communications and service businesses.

It is recommended that the Commissioner of Revenue be given the authority to adopt, by regulation, alternative apportionment formulas for particular industry groups where the statutory formula is not reasonably adapted to approximate Massachusetts income.

25. REPEAL OF THE SEPARATE INCOME TAX ON CORPORATIONS ENGAGED EXCLUSIVELY IN INTERSTATE COMMERCE.

The separate income tax on corporations engaged exclusively in interstate commerce was enacted in 1966 during a period when the United States Supreme Court held that such corporations could not be subject to the privilege-type tax that Massachusetts imposed upon corporations. Since that time, the Court has overruled its previous position, and these corporations are now subject to the regular corporation excise levied under Chapter 63 of the General Laws. The separate income tax under Chapter 63C of the General Laws is, therefore, obsolete and this proposal would repeal it.

26. CERTAIN CORRECTIVE CHANGES IN THE EXCISE IMPOSED UPON FUEL AND SPECIAL FUELS.

As of August 1980, the fuel and special fuels excise was changed from a tax of 8.5¢ per gallon to an *ad valorem* tax of 10% upon the selling price. Because of the administrative complexities and inequities resulting from a tax imposed upon individual selling prices, the Commissioner of Revenue has by regulation implemented the 1980 amendments by adopting an average selling price applicable for each calendar quarter.

This proposal would incorporate into the statute the administrative provisions that the Commissioner has found to be essential in implementing the law and which have been in effect since August 1980. In addition, the legislation deletes those provisions relating to 2% gross receipts tax upon oil companies that the Governor vetoed and which never became effective; and corrects the language in the farm refund exemption that was liberalized in the 1980 amendments.

Lastly, the recommendation would bring the tax rate levied upon out-of-state motor carriers using Massachusetts highways in line with the tax imposed upon fuel.

27. REVISION OF THE PENALTIES FOR TRANSPORTING, POSSESSING OR SELLING UNSTAMPED CIGARETTES.

Under the current cigarette tax law, transporting, possessing or selling unstamped cigarettes or cigarettes upon which the Massachusetts tax has been paid, is only a misdemeanor punishable by a fine of up to \$1,000 or imprisonment for up to 1 year, or both.

Most states have recognized the seriousness of this illegal traffic by establishing or increasing the criminal penalty for such violations to that of a felony. In 1978, the U.S. Congress recognized the national scope of this problem by making the illegal interstate transportation of contraband cigarettes a Federal criminal offense.

This proposal would increase our criminal penalty for these violations to a fine of up to \$5,000 or imprisonment in the state prison for up to 5 years, or both, if the violation involves 12,000 cigarettes (60 cartons or 1 case) or more. Violations involving less than 12,000 cigarettes would continue to be punishable as misdemeanors by a fine of up to \$1,000 or imprisonment for up to 1 year, or both.

This recommendation would also authorize the Commissioner to seize and sell any contraband cigarettes, including their receptacles, that may be discovered in those instances where criminal proceedings are not to be instituted. Proceeds from such sales would be held in a special account that could be used by the Commissioner, without further appropriation, to aid in her investigations of criminal activities under the cigarette tax laws.

28. CONFORMANCE OF THE DEFINITION OF "LODGING HOUSE" IN THE ROOM OCCUPANCY EXCISE LAW TO THE DEFINITION FOR LOCAL LICENSING PURPOSES.

The room occupancy excise under G.L. c. 64G is levied upon transient room occupancies in hotels, motels and lodging houses. A "lodging house" is defined in the law as a house where lodgings are let to five or more persons within the second degree of kindred and which is licensed or required to be licensed under G.L. c. 140, sec. 23.

The definition of lodging house for licensing purposes was amended in St. 1973, c. 481, reducing the number from five to four or more persons. It is recommended that the definition of "lodging house" in the room occupancy law, conforming to that currently in G.L. c. 140, sec. 22, be amended to include a house where lodgings are let to four or more persons rather than five or more.

29. SALES TAX ON RETURNED MERCHANDISE.

The sales tax law now provides that a sales tax may be refunded to a customer by a vendor on a sale rescinded within 90 days only when the entire purchase price is refunded to the purchaser. Many vendors charge a service or handling fee on the return of merchandise. In these cases, since the entire purchase price is not wholly refunded, the sales tax is not refundable. This proposal would correct this inequity and allow the customer to obtain a refund of the sales tax paid upon the return of the merchandise even though the vendor may charge a service or handling fee.

30. FURTHER DEFINITION OF THE EXEMPTION UNDER THE MEALS TAX, SO-CALLED.

Under the sales tax law, meals and other food served by restaurants, cafeterias and other eating establishments are subject to a 5% tax. Among the several statutory exemptions, one exempts from tax all meals prepared by hospital employees and served in the hospital.

Since the enactment of this exemption in 1953, the Commissioner of Revenue has restricted the exemption to meals served to patients in hospitals. Under this interpretation, meals served in a hospital cafeteria or coffee shop that is open to the general public are taxable to the extent that such meals are purchased by hospital employees, visitors or other customers.

In a recent decision, the Supreme Judicial Court, in finding that the Commissioner's interpretation of the statutory exemption was too restrictive, held that all meals served by a hospital cafeteria — regardless of the status of the patrons — where exempt from tax.

A number of our urban hospitals own and operate extensive restaurant cafeteria facilities. The cafeteria involved in the court's decision was a 400-person facility, which is open 14 hours a day, seven days a week. These establishments make no attempt to restrict patronage to patients, employees and/or visitors. They are open to the general public and presumably actively compete with other eating establishments in the vicinity that are required to collect the tax.

Because of the unfair competition that is thus generated, the meals tax statute should be amended to reverse the Court's holding and restrict the exemption to meals served in such restaurants to hospital in-patients only. This would reinstitute the interpretation that had been in effect since 1953.

31. FURTHER REGULATION OF THE SALE AND USE TAXATION OF OUT-OF-STATE BOATS.

A mounting enforcement problem under the sales and use tax law is the purchase and registration of pleasure motorboats outside the Commonwealth which are then brought back to this state for use. Recent enforcement efforts of the coastal northeast states have indicated that large numbers of boats are being registered in Delaware to escape the payment of sales, use and other taxes in their home states.

This proposal would require harbormasters to file annual reports with the Commissioner of Revenue as to out-of-state boats that anchor in Massachusetts waters. This information would be utilized by the department in insuring that all appropriate taxes have been paid by such boat owners and would aid in combatting this pervasive tax evasion scheme.

32. RESTRICTION OF DEDUCTIONS UNDER THE ESTATE TAX TO THOSE PAID OR ACCRUED.

The provisions of the Federal estate tax law provide for the payment of tax in installments over ten to fifteen years where the estate includes a closely held business which comprises a large part of said estate. Because the interest that may accrue during the installment period is a deduction in computing the estate tax for both Federal and state estate tax purposes, these provisions mean that a Massachusetts estate tax cannot be finalized within a reasonable period and must be kept open for up to fifteen years.

This recommendation would limit a deduction for Massachusetts estate tax purposes to those items that will be paid or will accrue within three years from the due date of the estate tax return, without regard to any extensions granted. Such a provision allows a reasonable time for the accruing of deductions without unduly delaying the final closing of estates.

33. IMPOSITION OF AN ADDITIONAL ESTATE TAX EQUAL TO THE STATE TAX CREDIT ALLOWED AGAINST THE FEDERAL TAX ON GENERATING-SKIPPING TRANSFERS.

The Federal Tax Reform Act of 1976 imposed a tax on certain generation-skipping transfers. The Federal law provides a credit against such tax for state death taxes imposed on such transfers. This proposal would amend our estate tax law by enacting an additional "pick-up" tax to take advantage of this additional Federal credit. If Massachusetts does not enact this provision, the estate would be required to pay these taxes to the Federal government. Therefore, no additional tax liability is imposed by this proposal.

DEPUTY COMMISSIONER OWEN L. CLARKE

The Multistate Audit Office which were established under the provisions of Chapter 27, Acts of 1980, were in full operation in New York, Chicago, Los Angeles and Houston during the fiscal year ending June 30, 1982.

The original personnel appointed during the prior fiscal year remained unchanged during fiscal 1982 except for two vacant positions in the New York office resulting from retirements.

The first annual meeting of the Chiefs of Audit and selected audit personnel was held in Boston on February 24 and 25, 1982. Two days of intensive review of departmental procedures and programs and exchange discussions with supervising personnel from all sections of the Department resulted in a substantial improvement in the flow of cases between Boston and the out-of-state offices and in more efficient processing of audit notices emanating from inter-state auditing activities.

In the final quarter of the year the offices began the initial collection of delinquent out-of-state accounts, and a significant amount of revenue and closing of cases has been effected.

Based on the accepted results of the first full year of operations of the multistate offices, Governor King recommended, and the Legislature has appropriated, funds for expanding the scope of audit and compliance coverage by the opening of a new regional office in Atlanta, Georgia and by the establishment of satellite offices in Philadelphia, Pittsburgh, Cleveland, St. Louis, New Orleans and San Francisco.

Twenty new positions have been added; and the Atlanta office site had been selected by June 30, 1982. Auditors assigned to satellite offices will work out of their own homes and will be supervised by the appropriate regional Chief of Audit in the area.

During the year the Deputy Commissioner Multistate represented the Department at several Congressional hearings on confidentiality and on amendments to Section 6103(i) of the Internal Revenue Code.

The Deputy Commissioner Multistate represents the Department at meetings of the National Association of Tax Administrators and similar national tax organizations, before the Congress, appropriate Federal

agencies and other state and interstate agency meetings as required.

The supervision and control of auditing and compliance activities of the out-of-state offices stem from the Boston office which assures conformity of audit results. However, final determination of audit changes and liability rests on the Deputy Commissioner of Audit.

The reports for this year ended June 30, 1982 for each office are as follows:

OFFICE	SOURCE	NO. OF CASES	REVENUE
New York	Corporation Excise	440	\$4,310,138
	Sales/Use	29	915,489
	Unreported Federal		
	Change	113	350,155
	Delinquency Collections		425,384
	Audit Collections		1,007,841
	TOTAL ACTIVITY		\$7,009,007
Chicago	Corporation Excise	194	\$2,437,778
	Sales/Use	30	408,835
	Unreported Federal		
	Change	38	108,887
	Delinquency Collections		2,897
	Audit Collections		737,839
	TOTAL ACTIVITY		\$3,696,238
Houston	Corporation Excise	131	\$1,828,314
	Sales/Use	514	1,480,540
	Unreported Federal		
	Change	2	211
	Delinquency Collections		6,979
	Audit Collections		78,230
	TOTAL ACTIVITY		\$3,394,274
Los Angeles	Corporation Excise	64	\$4,604,901
	Sales/Use	14	98,879
	Unreported Federal		
	Change	34	131,544
	Delinquency Collections		422,953
	Audit Collections		1,248,426
	TOTAL ACTIVITY		\$6,506,703
GRAND TOTAL ACTIVITY 1982			20,606,222
GRAND TOTAL ACTIVITY 1981			17,259,211
NET INCREASE			3,347,011
% INCREASE OVER PRIOR YEAR			19.39

— Owen L. Clarke

DEPUTY COMMISSIONER LEONARD L. DESAUTELLE

One Deputy Commissioner is assigned to provide for and manage the fiscal and physical resources of the entire Department. This entails responsibility in four main areas:

1. Finance--The Deputy Commissioner prepares and implements the department's operating budgets, together with 14 other budgets administered by the Department totalling over \$100 million annually. He authorizes and oversees all Departmental expenditures in support of personnel, such as travel, equipment, office supplies and computer systems.

2. Real property management--This area has attained increasing importance as the Department enlarges the geographical scope of its revenue-producing and-processing activities. As its principal facilities, the Department occupies space from the ninth floor down to the basement of the Saltonstall Office Building in Government Center, Boston plus 80,000 square feet in the historic Athenaeum Building in East Cambridge. In addition, there are 10 District Offices to serve Massachusetts citizens living outside the metropolitan Boston area, sites for computer processing and records storage and branch offices in New York, Illinois, Texas, California and Georgia, totalling 467,000 square feet. The Deputy Commissioner is charged with negotiating for, obtaining and maintaining suitable space to meet operating requirements and facilitating the transfer of personnel and material upon the establishment or relocation of facilities. He also develops and implements capital outlay projects, such as major construction or renovation of facilities.

3. Contracts and procurement--All purchases and leases of equipment, supplies, space, maintenance and contracts for services such as printing and technical services are handled by the Deputy Commissioner in conformance with state regulations governing bidding requirements.

4. Systems and telecommunications--In order to optimize the allocation of Departmental resources, the Deputy Commissioner coordinates the development and installation of systems for increasing productivity and efficiency of operations by each unit of the Department, with consideration of interdivisional effects. His office keeps abreast of technological developments in management information systems and telecommunications, with particular emphasis on achieving the most expeditious collections and processing of revenue.

Fiscal 1982 Major Accomplishments

1. Secured, reviewed and approved architect's plans and specifications for construction of mezzanine level in Saltonstall Office Building to accommodate Taxpayer Assistance Bureau. Expedited project to the point of demolition phase, schedule for completion during calendar 1982.
2. After extensive review of alternative sites in several cities, initiated procurements for fifth multistate office in Atlanta, Georgia.
3. Completed transfer of Audit Division to Cambridge facilities, ensured that fire and security protection systems are fully operational.
4. Coordinated interagency activities and installed electronic cash registers at Registry of Motor Vehicle headquarters field offices for use in processing sales tax payments.
5. Arranged installation of facsimile transceivers in district and multistate offices to improve flow of documents and management information.
6. Administered over \$135 million in appropriations, as summarized below.
7. Accomplished transfer of personnel, telecommunications and equipment of various bureaus within Saltonstall Building.
8. From a senior management perspective, analyzed Departmental activities and expenditures, developed cost allocation methodology and produced comprehensive documentation of fully allocated operating costs.
9. Initiated claim to Federal reimbursement in excess of \$1 million on account of the Department's Wage Reporting program.
10. Investigated word-processing and data-processing systems for use by Planning and Research, Legal and Personnel Bureaus.

The fiscal year 1982 appropriations were as follows:

Department of Revenue Personal Services and Expenses Lock Box and Wage Reporting	\$33,367,246
Bureau of Accounts	1,859,418
County Personnel Board	39,265
Loss of Taxes on State Owned Land	14,700,000
Flood Control	265,000
Real Estate Abatements	5,200,000
Reimbursements for Elderly Tax Abatements	10,000,000
Government Center - Boston	357,570
Police Career Incentive Program	3,587,950
Reimbursement to M.B.T.A.	510,000
Reimbursement to Common Carriers	875,000
Certain Payments to Cities and Towns	24,937,214
M.B.T.A. Debt Service Contract	30,195,797
Regional Transit Assistance	9,445,852
	<u>\$135,340,312</u>

DEPUTY COMMISSIONER DANIEL BREEN

One Deputy Commissioner assists and advises the Commissioner in planning, coordinating and improving the administration of the Department. Generally, he serves as Acting Commissioner and also substitutes on the Board of Bank Incorporation.

Duties include estimating revenues from each tax and by fund allocation several times annually, with consideration of economic, law and administrative changes; advising the executive and legislative leaders and bond counsel of revenue estimates for budgetary and bond issue purposes; analyzing and reporting on monthly and year-to-date collections; estimating the revenue and administrative effects of proposed tax law changes; assisting in planning, developing and implementing administrative, forms and instructions changes, including those required by amendments to the laws and by management improvements; monitoring and reporting on Departmental activities, progress and problems; and, approving abatements.

During fiscal 1982, noteworthy accomplishments, with assistance from many employees throughout the Department, included the following:

The income tax deduction for one-half of rent paid allowable on over 600,000 returns was implemented. A workable deduction schedule and instructions were provided with consideration of taxpayers' understanding, the variety of rental situations, potential abuse and accurate processing. Related changes included eliminating the short, card income tax return and providing a tax table up to \$50,000. Relatively few complaints were received.

The provisions and impact of the U.S. Economic Recovery Tax Act of 1981 were addressed for the guidance of taxpayers, employees, executive and

In addition the Department has current capital outlay appropriations totaling \$2,350,000 and processes more than \$700 million in other local aid payments.

Fiscal 1983 Goals

1. Provide the infrastructure essential to integrate the substantial increase in authorized personnel levels resulting from the enactment of Ch. 44, Acts of 1982.
2. Improve the management information and telecommunications systems for the Department.
3. Implement a pilot program utilizing a "program budget" concept for the Department's main operating account.
4. Complete demolition and initiate construction phases of capital outlay program.

— Leonard L. Desautelle

legislative leaders, other States and private groups. Such provisions, e.g., ACRS, applied to the excises on corporations, banks, insurance companies and utilities but not to the income tax on individuals, fiduciaries, partnerships and corporate trusts.

Numerous requests for revenue estimates and feasibility advice were answered. These involved the income tax 7½% surtax and exemptions, the room occupancy excise on new hotels in Boston, and the deeds excise paid in Suffolk County.

A special fiscal 1982 and 1983 tax revenue estimates report was made to Secretary for Administration and Finance David M. Bartley as requested by Senate Ways and Means Chairman Chester G. Atkins and made available to House Ways and Means Chairman Michael C. Creedon. Amounts were specified for changes resulting from: (1) the economy; (2) the laws, e.g., rent deduction and capital gains; (3) administrative improvements; and (4) additional enforcement. This report led to general agreement on expected tax revenues early in the legislative session.

This Deputy Commissioner was nominated by Governor Edward J. King for the national "Executive of the Year" award bestowed by the Federal Executive Institute Alumni Association. Also he was nominated by Revenue Commissioner L. Joyce Hampers for the State Robert K. Byron Public Service Award.

Goals for fiscal 1983 include continuing to assist in: (1) rebuilding the Department—especially the enforcement functions; (2) improving cash flow, e.g., wire deposits; and, (3) adapting to changes, e.g., the personal exemption increase to \$2,200 and the U.S. Tax Equity and Fiscal Responsibility Act of 1982.

— Daniel B. Breen

DEPUTY COMMISSIONER NICHOLAS METAXAS

The Deputy Commissioner assigned as Legal Counsel to the Commissioner of Revenue develops and presents to the General Court the Department's annual recommendations for legislation; reports to the General Court and the Governor on the legal and fiscal impact of all proposed changes to the tax laws; assists the office of the Governor in formulating and drafting legislative tax proposals; assists other state agencies and legislative committees on tax legislation; responds to written and oral inquiries relative to current tax legislation, including interpretations, legal and fiscal impact and other areas of interest; acts as legal counsel for the Commissioner on administrative matters requiring legal advice or representation as assigned; and represents the Commissioner as a member of regulatory entities.

Fiscal year 1982 included the continuation of the 1981 legislative session of the General Court (which dissolved on January 5, 1982) for the first half of the fiscal year and the convening of the 1982 session on January 6, 1982 which session continued into fiscal year 1983. Although both 1981 and 1982 sessions have experienced an increase in state and local tax proposals being filed with the General Court, both years have followed the recent pattern in which limited changes to our tax laws have passed.

For the 1982 legislative session, the Commissioner filed thirty-three recommendations and drafts of legislation necessary to implement such recommendations. The actual legislative recommendations filed appear in another part of this annual report. Five of these proposals have been enacted into law. Twenty-three are in various stages of legislative deliberation after having been reported out favorably by the Joint Committee on Taxation.

The following have been the significant legislative enactments during fiscal 1982:

State Taxation

- As part of the "bottle" law, the sales and use tax exemption for containers was expanded to include returnable containers; and a temporary tax credit of one mil per returnable beverage container sold during the first calendar quarter of 1983 was provided. St. 1981, c. 571, sec. 1 and 3.
- A maximum limit of \$2,500 was placed upon the renters' deduction under the personal income tax. St. 1981, c. 782, sec. 13.
- The revenues collected from new Boston hotels under the room occupancy tax and from the deeds excise in Suffolk County were earmarked for a limited period of time to Boston as part of its

financial assistance package, the "Tregor" law, so-called. St. 1982, c. 190, sec. 8 and sec. 8A.

- Corrective changes under the motor fuels excise were enacted, together with a limited acceleration of tax return and payment due dates (Commissioner's recommendations). St. 1982, c. 352.
- The amount of personal exemptions under the personal income tax were increased by 10%. St. 1982, c. 377.

Local Taxation

- The procedure for establishing the relative property tax to be borne by each class of property was made annual rather than biennial. St. 1981, c. 419; and it was further made mandatory with a requirement for public hearing. St. 1982, c. 369.
- The time period within which a city or town may appeal the Commissioner's valuation of certain state-owned land was extended. St. 1981, c. 506.
- Payments in lieu of property taxes by local housing authorities were made adjustable to reflect the municipality's revaluation experience (Commissioner's recommendation). St. 1981, c. 552.
- The statutory limitations upon local property taxation under Proposition 2½ were clarified and revised with particular emphasis upon the override of such limitations by local referendum. St. 1981, c. 782.
- The timetable for the establishment and appeal of the Commissioner's biennial equalized valuations of cities and towns was revised (Commissioner's recommendation). St. 1982, c. 47.

Fiscal 1983 Goals

- Monitor the Department's remaining 1982 legislative program and strive for its enactment.
- Assist in the development, analysis and enactment of legislative efforts in the area of tax reform and related subject matters.
- Develop the Department's 1982 legislative program and provide the necessary ancillary support that it may require for passage.
- Provide the legal and legislative expertise in state and local taxation that may be required by the executive, legislature and others as it may relate to proposed or pending legislation.

— Nicholas L. Metaxas

DIRECTOR OF PUBLIC INFORMATION

Accenting the positive:

Again this year, the Office of Public Information had the good fortune to spread the welcome news about the Department's continuing stellar performance, particularly in revenue production.

Once more, the Department (for the fourth year in a row) came in with a record-shattering collection, surpassing its previous all-time record by 10.6%, with a net total of \$4,598,080,990, exceeding estimates by .7%. The gross was just under \$5 billion.

As in the past, the Director of Public Information got the Department's message out to hundreds of newspapers, wire services, periodicals, and radio and television outlets.

For several months during and prior to the windup of the tax filing period--from January to April 15--ten Massachusetts television stations, one in New Hampshire and one in New York State, were especially helpful in broadcasting public service announcements taped by Commissioner L. Joyce Hampers. They were beamed to millions of viewers in around-the-clock segments with information helpful in the filing of their tax returns.

The director is responsible for the editing, preparation and production of the Department's periodical, the *RevNews*, which is issued to our 1500 employees and others from time to time during the year.

The *RevNews* has been very well received and each issue is always eagerly and enthusiastically awaited. Its value as a morale builder and as an instrument of communication is well recognized.

Also among his responsibilities, the director has been the design and makeup editor and coordinator of the DOR's Annual Report.

In addition, as Department Disclosure Officer, the director issued hundreds of documents to the public, the courts and other agencies including those used in tracking down potential welfare and other fraud cases.

Among his activities as official spokesman for the Department, the director routinely answers a multitude of questions, both from the public and the media, on a daily basis.

Most importantly, the director believes that responding to the public in serving their wants and needs is perhaps his most important function, recognizing that basically he is, after all is said and done, literally a "public" servant.

— J. Robert Sherman

DIVISION OF ADMINISTRATION APPEAL AND REVIEW BUREAU

The Appeal and Review Bureau was established following the creation of the Department of Revenue, statutory successor to the Department of Corporations and Taxation. It was originally delegated the Commissioner of Revenue's power to conduct hearings relative to applications for abatement of state taxes other than Estate and Inheritance taxes.

Due to the aggressive audit and collection policies of the Commissioner, its power was extended so as to require hearings prior to the assessment of a tax except in matters where the request for a hearing is frivolous and used as a delaying tactic.

Hearings of the Bureau are generally informal. They are not governed by the Administrative Procedures Act, the hearings not being the last step in the administrative process. The Department of Revenue is represented at hearings by representatives of the bureaus charged with the administration of the matter at issue and a member of the Legal Bureau.

Decisions of the Bureau are in writing and generally recite the facts, law and applicable Regulations or Rulings relied on in making a decision.

Significant problems were encountered in the past year in the Corporation Excise and Sales Excise areas. The dearth of Rulings and Regulations in the Corporation Excise area has made it necessary to conduct in-depth research with respect to the statute and the interpretations put upon a particular provision by our courts and courts of other jurisdictions. The trend in recent years to corporate mergers and acquisitions with a resultant diversification of business activities has made it necessary for the Department to resort more to the "unitary" method of assessing related corporations. Since the law in this area is in a state of flux, a backlog of cases relative to proposed unitary assessments has built up. The United States Supreme Court currently has before it two cases which may clear the waters.

In the Sales Excise area there has been a series of Regulations promulgated which makes administration of the tax simpler. Appeals in this area involve small detailed items. The hearings with respect thereto and the preparation of our determinations are time consuming because of the number of items at issue.

The Bureau has been moved to a new location in the Saltonstall Building. There is much work to be done at this facility to adapt it to the needs of the Bureau, including the establishment of a research library.

The goals for the 1983 fiscal year are to acquire the necessary research materials and improvements of our facilities. Such items will expedite the work of resolving disputes between the Department and taxpayers.

REPORT - FISCAL YEAR 6/30/82 ABATEMENTS

Type of Tax	Abatements			Partial Denial
	Claims	Allowed	Denied	
Sales/Use	426	12	55	359
Meals	3	3	0	0
Personal Income	10	0	10	0
Fiduciary	3	0	3	0
Corporate Excise	25	5	6	14 *
Withholding	18	0	0	18
Alcoholic Beverages	19	0	0	19
Totals	504	20	74	410

*12 Partial 2 No action

REPORT - FISCAL YEAR 6/30/82 PROPOSED ASSESSMENTS

Type of Tax	Returns	Assessed	Not Assessed	Partial Assessment
Sales/Use	741	430	36	275
Corporate Excise	43	23	3	17
Personal Income	28	27	0	1
Totals	812	480	39	293

— Francis P. Holland

INTERNAL SECURITY BUREAU

Functions of the Bureau

The Internal Security Bureau's basic functions are to recommend the installation of new types of controls, evaluative processes and managerial techniques in the Department of Revenue. In performing these functions the personnel of the Internal Security Bureau:

- ... audit existing administrative and operational systems to ascertain adherence to written procedure and provide alternatives to correct any observed deficiencies.
- ... conduct studies leading to the installation of revised methods and systems when deemed necessary.
- ... conduct internal audits throughout the Department of Revenue. These are primarily in the nature of compliance and procedural audits with the objective of assessing or evaluating adherence to established procedures and detecting weakness in controls. Deficiencies are formally documented in written reports and forwarded to operating managers for corrective action.
- ... administer the Department of Revenue program for physical and document security and identification in compliance with Internal Revenue Service security standards and recommend corrective action if deficiencies are found.
- ... administer the disclosure provisions as they pertain to the requisitioning and inspection of Federal Tax Returns and other Internal Revenue Service matters of official information by Federal agencies and coordinate and administer the program for the

destruction of copies of Federal tax documents.

- ... advise on the selection of equipment, space layout and design as it relates to security.
- ... coordinate Department of Revenue training programs by identifying needs, defining training objectives, counseling on training techniques and methodology; and in cooperation with management, administer training programs of clerical, professional and management personnel which include Departmental courses, outside training and tuition reimbursement plans.
- ... administer the Department integrity program. Any report of misconduct on the part of employees is investigated by the staff.

Fiscal 1982 Major Accomplishments

Since the establishment of the Internal Security Bureau late in fiscal year 1979, it has been responsible for the implementation of the Mutual Agreement on the Coordination of Tax Administration executed by the Commissioner and the Internal Revenue Service. The exchange of tax information has been a productive and effective program because of the close liaison between the Bureau, the Boston District Director of Internal Revenue and the Director of the Andover I.R.S. Service Center.

During fiscal 1982 the Bureau received, acknowledged, controlled and initiated processing action on approximately 133,000 tax documents received from or forwarded to the Internal Revenue Service.

The Bureau met with I.R.S. Disclosure Officers from the Andover Service Center and Boston District Office and negotiated and recommended to the Commissioner for implementation the terms of the Agreement for 1982.

We conducted periodic reviews of safeguard and security practices in those bureaus that receive Federal tax information and issued reports of results. We also conducted various tests to ascertain the adequacy of controls in such areas as numbering, data entry, computer operations and researching returns. The basic objective of the reviews is to assure that the Department is adhering to the stringent safeguard guidelines prescribed by the Internal Revenue Service as well as those instituted by this Bureau.

The Bureau completed the semi-annual destruction of all documents related to tax information supplied to the Department by the I.R.S. The cases were considered closed by the various Bureaus.

The staff conducted an internal audit of the procedure used to write off as uncollectible delinquent, overaged corporation excise tax accounts. Cases were reviewed to determine that the uncollectibility was adequately documented. An in-depth review was made of all "no change" determinations made on I.R.S. examination reports closed during the period from July, 1981 through January, 1982 by the Federal Change Sections in both the Cambridge and Boston offices.

The staff investigated all reports of theft of property in any space in the Saltonstall Building occupied by the Department. One investigation in particular covered all aspects of security in the Saltonstall Building and garage. Our report contained many recommendations to tighten up security; these were discussed and coordinated with the Superintendent of Buildings and the Chief of the Capitol Police. An internal management document containing procedures for reporting breaks into District Offices involving thefts of State property from rented buildings occupied by the Department was issued. This document was coordinated with the Commissioner of Public Safety because it provided for State Police participation.

The Bureau handled preliminary investigations on matters involving any alleged breach of integrity or conflict of interest on the part of employees. We also referred to the Attorney General for legal action an attempt by a taxpayer to bribe a Department employee.

An emergency evacuation plan was developed for personnel housed in the Cambridge office. The plan is to be operative in the event of a fire or bomb threat. It provided for the assignment of area monitors or floor wardens, the designation of emergency exits for each Bureau and the use of fire alarms and first aid kits.

A new Training Coordinator was appointed to the Bureau mid-year. He polled Bureau Chiefs and Deputy Commissioners on training needs in their areas of operations. He also conferred with the Department Instructor Cadre to draft a training needs survey and to solicit their opinions on training priorities. The Training Coordinator participated in all liaison meetings on the Massachusetts State Agency Management Development Program. He also coordinated the registration and class placement of Department candidates in that program. Discussions were held with representatives of public and private educational institutions in the Greater Boston area to compile an inventory of sources of training outside the agency and the resources of the Commonwealth. The Training Coordinator met with the staff of the Bureau of Employee Development and with training staffs in other State agencies to gather information on training programs and to evaluate their suitability for Department employees. He also met with administrators of the Institute for Governmental Services and representatives of the Department of Personnel Administration to lay the foundation for continuing Department participation in the comprehensive Career Development Program for supervisors, managers, and executives.

The staff of the Internal Security Bureau was engaged in other miscellaneous projects, such as:

- a. Developing an audit selection program.
- b. Instituting a procedure for cross-checking our file of processed Forms RMV-1 with copies of the same

documents which are retained at the Registry of Motor Vehicles.

- c. Coordinating for the Commissioner responses to all inquiries for operating data or information from revenue organizations in other States.
- d. Developing procedures, forms, a reporting system, etc. to implement a special program to verify total individual income reported by taxpayers on State tax returns vs. that shown on Federal returns. The Bureau also developed procedures for a program to detect individuals who did not file with the Department personal income tax returns for 1978 and 1979. The leads were generated from a match of a Department tape of filers vs. a tape of Federal filers furnished by the I.R.S.
- e. The Bureau Chief continued his role as liaison coordinator in controlling follow ups and reporting on specific recommendations made by the Governor's Management Task Force.

Fiscal 1983 Goals

- a. Continue to evaluate and monitor the administration of the exchange of information program between the Department of Revenue and the Internal Revenue Service. Our plan is to make quarterly reviews in each bureau that participates in the Exchange Program, with special emphasis on security, utilization of information and disclosure.
- b. Continue to administer the training function. It is anticipated that the Department training program will be expanded. During Fiscal Year 1983, we propose to deliver the Management Skills For Massachusetts Supervisors program to a significant number of our supervisory personnel. It will be administered by the Training Coordinator of this Bureau, and the classroom training will be provided by instructors from various bureaus of the Department who have completed a course of studies in Training Skills Instruction.
- c. Conclude the internal audit report on our review of operations in the Federal Change Section of the Audit Division. It is planned to initiate similar reviews and audits in other areas of risk. These audits will measure compliance with procedures, policies and statutes, evaluate supervisory controls and report results to management.
- d. Review, edit and suggest revisions to written procedures developed by various bureaus and issued as operating manuals.
- e. Investigate allegations of improper conduct on the part of employees.

— Nicholas Rimpas

LEGAL BUREAU

The Legal Bureau has four primary functions: (1) providing legal support to all Divisions and Bureaus within the Department; (2) representing the Commissioner in criminal and civil tax litigation; (3) judicial enforcement of legal tax collection remedies; and (4) responsibility for all legal matters relating to labor relations.

With respect to tax litigation, 122 Appellate Tax Board, 18 Probate Court, and 40 Superior Court appeals were entered during Fiscal 1982.

These suits were brought in the areas of personal income, fiduciary, inheritance and estate, sales and use, meals, urban redevelopment and corporate excise taxes, and also included disputes relating to values established by the Commissioner for purposes of state and local taxation. Criminal tax cases included failure to file, failure to pay, and understating of income and fraud cases.

Seventy-two Appellate Tax Board appeals were disposed of in the following manner:

Decided in favor of Department of Revenue, including pleas in bar in favor of Department of Revenue	27
Withdrawals by Taxpayers	34
Decided in favor of the Taxpayer	5
Agreement for decisions including decisions in part for Department and in part for the Taxpayer.	6

Several of the decisions are precedent setting or otherwise particularly noteworthy.

In the state tax area, the Bureau:

(1) joined as amicus in a United States Supreme Court Decision which held that government contractors, as independent taxable entities, are subject to state taxes and are not protected by the Constitution's guarantee of federal supremacy. **United States v. New Mexico**, 50 Law Week 4326 (March 24, 1982);

(2) assisted in successfully upholding the constitutionality and statutory basis of the gross investment income measure of the insurance company excise. **Commissioner of Revenue v. Mass. Mutual**, 428 N.E. 2d 297 ____ Mass. ____, Mass. Adv. Sh. (1981), 2233;

(3) assisted in successfully upholding the constitutionality and statutory basis of the bank excise tax as applied to savings and cooperative banks. **Andover Savings Banks and others v. Commissioner of Revenue**, 387 Mass. 229 (1982);

(4) assisted in upholding the application of the sales tax on meals to the sale of prepackaged foods in vending

machines. **The Seiler Corporation and others v. Commissioner of Revenue**, ____ Mass. ____, Mass. Adv. Sh. (1981) 2263;

(5) upheld the Commissioner's authority to order witnesses to testify and produce books, papers, records, and other data in connection with the investigation of all official matters, not only matters involving the witness' own liability. **Commissioner of Revenue v. Edward Bobock and others**, ____ Mass. App. ____, Mass. App. Ct. Adv. Sh. (1981) 1838;

(6) and successfully upheld the Commissioner's determination that a foreign corporation must report its income to Massachusetts on the basis of the three factor apportionment formula and not by separate accounting since the activities of its division located in the State were part of a unitary business. **Becton, Dickinson and Company v. Department of Revenue**, ____ Mass. ____, Mass. Adv. Sh. (1981). 1451.

In the property tax area the Bureau:

(7) successfully assisted in the defense of the constitutionality and legality of Proposition 2½. **Massachusetts Teachers Association and another v. Secretary of the Commonwealth and others and two companion cases**, August 4, 1981 ____ Mass. ____, Mass. Adv. Sh. (1981) 1764;

(8) upheld the Commissioner's requirement that municipalities adhere to a uniform methodology to determine their full and fair cash value for purposes of Proposition 2½. **Newton v. Commissioner of Revenue**, 16-301.08 ____ Mass. ____, Mass. Adv. Sh. (1981) 1659;

(9) and successfully defended the Department against the first test of the certification procedures taken pursuant to the property tax classification amendment. **Beatrice Macioci v. Commissioner of Revenue**, 386 Mass. 752 (1982).

In addition, the Bureau represented the Department at administrative hearings before the Appeal and Review Bureau and at hearings in Federal Bankruptcy Court. Three members of the Bureau have been designated Special Assistant Attorney General's and, when requested, represent the Commissioner before the United States District Court and State Superior, Appeals and Supreme Judicial Courts.

Civil enforcement by the Legal Bureau of the Department's statutory remedies in tax collection cases yielded in excess of \$2.5 million in tax revenues and also acted as a deterrent to recalcitrant taxpayers. These revenues represent only money collected directly by the Legal Bureau. Enforcement actions have included levies, seizures, foreclosure actions, and contract suits to obtain judgements against non-residents.

The Bureau assists the Public Information Offices in processing requests for documents, records, and other information under the State's public records law, and responds to subpoenas for various records. This support continues to ensure the public prompt and efficient service while protecting the confidentiality of tax information which is not subject to disclosure.

As a result of recent legislation, the Bureau's role in the area of local assessment and real property valuation has increased. The Bureau negotiates the revaluation contracts executed by the Commissioner on behalf of specific cities and towns. The Bureau also represents the Commissioner in cases before the Appellate Tax Board regarding lists of qualified revaluation firms.

In the area of agency administration, the Bureau negotiates the leases and tenancy-at-will agreements for the facilities used by the Department outside the Saltonstall Building location. These sites include the Cambridge Office, ten district offices, the facilities at the Lyman School in Westboro, and five out-of-state tax offices. The Bureau also represents the Department in its contract and lease negotiations for data processing agreements which provide the equipment and programs essential to the processing of tax returns and information.

Finally, the Bureau is also charged with the resolution of forgery claims relative to the unauthorized negotiation of refund checks, necessitating the drafting and review of taxpayer affidavits. Two hundred and twenty-six such claims were filed and processed this past fiscal year.

Expectations are high that Bureau goals for fiscal year 1982, which were largely dependent upon budgetary factors, will be realized within the first several months of fiscal year 1983. Included in this category is additional office space needed to alleviate an overcrowding situation, space redesign, improved record keeping systems, centralization of the Department's law libraries and word processor capability. Bureau participation in efforts to negotiate a code of conduct for Department employees is a new primary goal for fiscal year 1983.

— Stephen M. Politi

PERSONNEL BUREAU

The Personnel Bureau's long awaited move into more luxurious and spacious quarters have enabled us to serve the needs of the Department in a more efficient and personalized manner. The Personnel Bureau is divided into the following sections in their new location: Administration Section, Evaluation Section, Payroll

Section, Attendance Section, Health and Life Insurance Section (which includes Workmen's Compensation), Unit 6 and Multistate Personnel actions and Unit 1 and 2 Personnel actions, Recruitment (which includes interviewing, hiring, and affirmative action). Our new quarters contain a conference room which will enable us to conduct interviews with applicants and meetings with employees in a more professional atmosphere.

Fiscal 1982 Major Accomplishments:

During Fiscal 1982 the Personnel Bureau recalled the seventy-one provisional tax examiners who were terminated because of the Tax Examiner Certification. Forty-seven of these former employees accepted these positions and are currently at their former work assignments.

With the anticipated arrival of 148 new positions in the Fiscal 1983 budget the Bureau has been feverishly interviewing applicants for these positions.

During Fiscal 1982 the Personnel Bureau administered the hiring of 356 new employees and the retirement and resignation of 298 employees. Also, during this time period the Bureau processed over 317 promotions for departmental employees, thereby reaffirming the Commissioner's policy of promoting from within the Department of Revenue. All these personnel actions are evidence of the Department's strong commitment to the Governor's Equal Employment Opportunity Affirmative Action Policy.

Throughout much of the past fiscal year the Personnel Bureau kept a watchful eye on the Managerial Pay Raise Bill for its departmental managers and implemented its recommendations once it was signed into law by the Governor.

As in the past the Personnel Bureau continues its extraordinary relationship with the Massachusetts Employees Assistance Program (MEAP). Since its inception this program has offered numerous employees assistance in any one of the following areas: behavioral/medical problems (such as excessive drinking and drug abuse and also financial, legal and marital difficulties).

Fiscal 1983 Goals:

Our Fiscal 1983 goals are:

1. To keep all of the authorized positions filled,
2. To work closely with the Office of Employee Relations in bargaining new union contracts that affect Unit 1 and Unit 2 employees,
3. To conduct more training seminars for supervisors on the handling of grievances and provisional promotions.

— Walter J. McCarthy

PLANNING AND RESEARCH BUREAU

The Planning and Research Bureau functions in two very diverse areas and Fiscal 1982 was no exception. The Bureau continued to be responsible for:

1. **Local Aid** to the 351 cities and towns and to the 82 regional school districts. By means of the Bureau's "Cherry Sheets" of receipts and charges, local municipalities were able to determine local property tax rates and district school committees were able to apportion charges to members of their districts. This Bureau also performed related activities, such as making actual reimbursements and distributions; monitoring payments for local programs administered by other state agencies; compiling statistical data on local aid and on property exempt from local taxation; and providing information on all of the above to individuals and organizations, both public and private.
2. **Tax Forms and Publications.** All tax forms, instructions, notices, publications and related materials for the Department of Revenue were researched, designed, developed, revised, produced and/or procured by this Bureau. Examples of the related materials mentioned are: the Listing of Massachusetts Corporations and Foreign Corporations Subject To An Excise, the Annual Report and the pamphlets on General Laws Relating to Taxation.

Fiscal 1982 Major Accomplishments

Last year goals were set in the areas of forms simplification, more timely collections, education of the public on taxes and local aid distributions.

During Fiscal 1982 a new coupon book system of filing tax returns was initiated which made Massachusetts one of the first in the nation to process tax returns by means of optical scanning equipment. All withholding tax returns for weekly and monthly filers were on this system by June 30, 1982.

A major conversion from a system of weekly deposits to monthly was completed for filers of sales, meals and room occupancy returns.

By the end of the fiscal year virtually all filers of withholding, sales, meals and room occupancy taxes were on a lock box system of collections which permits a much faster flow of cash into the State Treasury.

Volumes V and VI of the "ABC's of Massachusetts Taxes" pertaining to Estate Taxes and Motor Fuels Taxes were completed by year end and sent to the printer. Volume VII on Cigarette and Alcoholic Beverages Taxes was well on its way to completion.

Fiscal 1983 Goals

Current plans are to split the Bureau into two broad areas with the Local Aid Section to be assimilated by the Division of Local Services under Deputy Commissioner Edward J. Collins, Jr. and the Tax Forms and Publications Section to retain the name of the Planning and Research Bureau and to be placed under Deputy Commissioner Daniel B. Breen.

In addition to carrying out its regular responsibilities the Local Aid Section will be contributing its experience to its new division by gathering research and reference material on local taxation and publishing it on a timely basis.

Current plans call for the Tax Forms and Publications Section to expand into the area of long-range planning, operations research and fiscal planning for the entire Department of Revenue. In 1983, it is expected that firm judgments will be made as to objectives and that steps will be taken to develop methods and to acquire the equipment and staff necessary to accomplish these objectives.

All of this will be in addition to continuing its programs of forms simplification and education of the public. For the immediate future this means that all withholding, sales, meals and room occupancy returns for taxpayers making weekly and monthly deposits and for those filing monthly and quarterly returns will be on the new Optical Character Reader System by January 1, 1983. The series, "The ABC's of Massachusetts Taxes" will continue to expand and it, as well as all other publications, will be revised whenever necessary.

— Elizabeth Cox

RULINGS AND REGULATIONS BUREAU

The purpose of Rulings and Regulations Bureau is to centralize the preparation and issuance of tax regulations and letter rulings with the goal, over a period of time, of reducing to readily accessible written form a comprehensive body of the Department's interpretation of Massachusetts tax statutes. Regulations are being prepared in the following areas: (1) administrative; (2) sales; (3) income; (4) estate; (5) corporations; (6) property; (7) miscellaneous taxes (cigarettes, deeds, alcohol, fuel, etc).

Regulations are prepared and promulgated in accordance with the State Administrative Procedure Act, General Laws Chapter 30A. Public hearings are held upon all proposed regulations (other than emergency regulations which are effective for only three months). Regulations approved by the Commissioner must also be approved by the Secretary of Administration before filing with the Secretary of State.

In the fiscal year ending June 30, 1982 the following final regulations were promulgated following public hearings:

- 58.05 Property tax - qualifications of assessors
- 62.40 Income tax - rent deduction
- 62C.13 Room Occupancy tax - returns and payments (amended)
- 62C.14 Sales and Use tax - returns and payments (amended)
- 62C.30 Changes in federal taxable income
- 63.01 Corporate excise - liabilities in determining the net worth of intangible property corporations
- 64H.02 Sales tax - motor vehicles (amended)

The Bureau also prepares letter rulings to taxpayers. A "letter ruling" is an advisory ruling issued in writing to a taxpayer or his authorized representative by the Commissioner of Revenue which interprets and applies the tax laws to a specific set of facts. The letter rulings are edited to remove material which would identify the taxpayer and are numbered and forwarded to the tax services for publication.

The Bureau published 123 letter rulings in fiscal 1982 (as compared to 93 in fiscal 1981, and 73 in fiscal 1980). Of these 34 dealt with income taxes and 76 with sales taxes; the balance were on corporate, room occupancy, insurance and fuels taxes.

The Bureau maintains a mailing list for tax practitioners and other persons interested in new tax regulations. Those on the mailing list receive notices of hearings and copies of proposed, emergency, and final regulations. Letter Rulings are not distributed to the mailing list but are distributed within the Department and are available for public inspection and will be reproduced for a nominal charge.

The Bureau also prepares Technical Information Releases (T.I.R.). TIR's are issued at irregular intervals when the need arises to publish the Department's position on a particular issue but where a formal regulation is not required.

The following Technical Information Releases were published in fiscal 1982:

- TIR 81-1 Income Taxation of Interest from "Tax-Exempt Savings Certificates"
- TIR 81-2 Use Tax Exemption for Sales Upon Which Tax Was Paid Under Laws of Another State
- TIR 81-3 Rate of Interest
- TIR 82-1 Income Tax - Use of Federal Schedule C and Reconciliation Statement Requirements

For fiscal 1983 the Bureau anticipates a continuing increase in the volume of ruling requests. At present the average time between receipt of a ruling request and

issuance of the ruling is less than four weeks. The Bureau intends to handle this increased workload with its present staffing and without permitting the lead-time required to respond to letter ruling requests to lengthen. The Bureau will continue to promulgate regulations in the areas requiring attention. Time and resources permitting, a review will be made of Massachusetts income tax regulations, most of which were issued more than 20 years ago, to determine which should be rescinded as obsolete, and which need revision to reflect statutory changes. Review is also planned of pre-1977 Commissioner and State Tax Commission Rulings and published Memoranda to identify those which have become obsolete.

— John J. White

DIVISION OF AUDIT

The Deputy Commissioner of the Division of Audit directs and coordinates the activities of the six Bureaus that comprise the Division - the Audit Bureau, Compliance Bureau, Corporation Bureau, District Offices Bureau, Excises Bureau and Special Intelligence Bureau. The Division is the direct enforcement arm of the Department, insuring that the Commonwealth receives maximum voluntary and enforced compliance under all its tax laws.

The Division of Audit, headed by Deputy Commissioner John F. Coady, continued to meet and exceed its fiscal year goals. Fiscal year 1982 was the first full year that the Division was situated at its current location in Cambridge. With the remaining housekeeping problems connected with the move quickly solved early in the year, the Division was able to take full advantage of improved space utilization and work environment to coordinate its activities more closely and thereby insure that its projected goals for the year were met.

During the year, the Division experienced a loss of 69 experienced tax examiners as a result of civil service certifications. These examiners were replaced by new employees who required extensive training before becoming revenue productive. Although it was expected that this unusually large turnover rate would impact significantly upon the Division's fiscal 1982 objectives, its goals were met in spite of this administrative difficulty.

In fiscal 1982 the three major bureaus of the Division exceeded their prior year's performances. The Audit Bureau increased audit assessments by over 20%, attaining a new annual record of \$45.5 million. The Compliance Bureau also continued its upward trend, increasing its annual total collections by \$3.4 million and moving to a new collections level of \$75.5 million for the year.

The efforts of these two bureaus were aided by the continuing vigorous criminal enforcement effort of the Special Intelligence Bureau. During fiscal 1982, it referred 40 cases to the Attorney General for prosecution, of which 36 were accepted for prosecution. Of these, fourteen taxpayers were indicted with the remaining cases awaiting presentation to grand juries. The Bureau's conviction rate to date stands at a high 97%.

In addition to his management responsibilities, the Deputy Commissioner of the Division of Audit has the following delegations of authority:

1. Abatement of taxes assessed and authorization to refund pursuant to G.L. Chapter 58A, Section 37.
2. Waiver or abatement for good and sufficient cause of any penalty imposed pursuant to G.L. Chapter 62C, Sections 33 or 34.
3. Issuance of releases and partial discharges of Massachusetts tax liens pursuant to G.L. Chapter 62C, Section 50.
4. Request for hearings to show cause for suspension or revocation of common victualer /alcoholic beverage licenses pursuant to G.L. Chapter 138, Section 64.
5. Execution of proofs of claim on behalf of the Department pursuant to 11 U.S.C. Section 93(a) and Order 21, Subdivision (1).
6. Taking testimony and proofs under oath with reference to any matter within the official purview of the Department of Revenue, and in connection therewith to issue summonses and require the attendance and testimony of witnesses and the production of books, papers, records and other data as provided by G.L. Chapter 62C, Section 70.

— John F. Coady

AUDIT BUREAU

The Audit Bureau audits the returns, books and records of taxpayers engaged in business as well as the records of those filing individual income tax returns with the Commonwealth. During FY 1982 the Federal Change Section of the Income Tax, formerly with the Assessing Bureau, and the Domicile Section, formerly with the Legal Bureau, were transferred to the Audit Bureau. The Audit Bureau is comprised of the following sections, which perform the duties as described below.

Corporation Excise Section

This section selects for examination and audit certain security corporations to determine their eligibility for favorable tax treatment as provided by law.

Joint audits of final corporation returns and related stockholder returns in connection with plans of merger and liquidation are made to verify compliance with statutory and departmental reporting requirements.

Income Tax Section

This section, in addition to its normal function of field auditing, handled a large backlog of Federal Change cases professionally and expeditiously. A matching program with the Internal Revenue Service has been initiated.

Income Tax (Federal Change Section)

The taxes generated by this section have increased considerably. The dedication and professionalism exhibited by its personnel received commendation from the Internal Revenue Service for its adherence to the requirements of strict security according to the Federal-State Compact.

Sales/Use Tax Section

This section, in addition to the auditing of Sales and Use Taxes, is now auditing nonresident contractors under the provisions of Ch. 64H, Sec. 30A and Ch. 64I, Sec. 31A. These provisions require that nonresident contractors shall either deposit with the Commissioner a sum equivalent to five percent (5%) of the total construction costs or furnish a guaranty bond to the Commissioner running to the same percent. The results of these audits and the compliance of nonresident contractors with the law together with audits of companies and industry doing business in the Commonwealth have been excellent.

Sales Tax on Meals

Revenues which had been increasing due to meals tax audits have decreased this year. This is the direct result of the fact that the statutory audit periods are now controlled by a five percent (5%) tax rate rather than the eight percent (8%) and six percent (6%) tax rates of the past.

Domicile Section

The determinations which this section makes in respect to domicile are turned over to the Assessing Bureau, and because of these determinations, many tax dollars due the Commonwealth are retrieved.

Fiscal 1982 Goals and Accomplishments

1. To increase personnel in the Audit Bureau for greater revenue producing results.
2. To improve the audit selection process.

Fiscal 1983 Goals

1. To implement fully the training program.
2. To improve career ladder opportunities for employees.
3. To maintain and improve the productivity of every section of the Audit Bureau.

Statistical Information

Annual Tax Gain through Audit

Fiscal		% Increase Decrease
1978	\$24,138,201	
1979	23,876,350	- .01%
1980	25,398,900	+ 6.37%
1981	37,806,660	+ 48.8%
1982	45,549,196	+ 20.4%

— Kenneth R. Jenkins

COMPLIANCE BUREAU

The Compliance Bureau is responsible for the pursuit and collection of all non-voluntary and delinquent tax liabilities. Also, it is responsible for development and implementation of programs designed to increase voluntary compliance of all taxpayers, individuals or corporations, with the tax statutes of the Commonwealth of Massachusetts.

The Compliance Bureau operates on a functional basis which is comprised of two operations: Collection and Enforcement.

Collection Units

- 12 District Office Collection Units
- 2 Cambridge Office Collection Units
- 3 Cambridge Field Collection Units
- 1 Special Procedures Unit
 - (a) Tax Waivers
 - (b) Certificate of Good Standing
 - (c) Alcoholic Beverage/Common Victualler License Transfer
- 1 Bankruptcy Unit
 - (a) Insolvencies
 - (b) Public Disclosure
- 1 Registration and Orientation Unit

Enforcement Units

- 2 Filing Enforcement Units

District Office Collection Units

The collection activity has been divided geographically into nine territories, each with a District Tax Office to service the area. Within the District Office System there are 12 Collection Units assigned to these various offices. Each unit is responsible for the collection of delinquent

and outstanding accounts which are located within its geographical area. In addition to its collection activity, each unit is responsible for the registration of taxpayers engaged in activities which by statute are required to be registered with the Commissioner of Revenue. Furthermore, each unit must research and investigate taxpayer financial status to determine assets and liabilities for the purpose of utilizing liens and levies, and implement the revocation process as the Meals/Alcoholic Beverage Tax and Sales Tax Registrations for the failure to file or pay the respective tax.

Cambridge Office Collection Units

The personnel which complement these units operate primarily from the Cambridge Office and are not assigned to field activity. The major areas of concentration for these units are the Estate Tax/Inheritance Tax, Corporation Excise Tax, Miscellaneous Taxes and out-of-state collections.

Cambridge Field Collection Units

The responsibilities and functions of these units parallel those of the District Office Collections Units, except that geographically they service the congested Metropolitan Boston area. These Cambridge Field Units are instrumental in conducting specialized projects which may be implemented from time to time.

Special Procedures Unit

Specially trained personnel of this unit service those areas which have a direct effect upon the legal and business communities in complying with provisions of taxing statutes and other applicable statutes, specifically G.L.C. 62C, sections 51 and 52; G.L.C. 138; G.L.C. 106, 6-101, etc. seq.

This unit's function is divided into three areas consisting of Tax Waivers, Certificates of Good Standing, Alcoholic Beverage and Common Victualler License Transfer Clearances and Bulk Transfers under the Uniform Commercial Code.

Their duties include research, investigation and enforcement of the taxing statutes as they apply to the Commissioner's issuance of various certificates, clearances and approvals to the business and legal communities.

Bankruptcy Unit

This unit of the Compliance Bureau is divided into two specialized areas comprising Individual and Corporate Insolvencies, and Public Disclosure under Chapter 543 of the Acts of 1978.

The Insolvency Unit is responsible for the administration, preparation and research necessary for the submission of accurate Proofs of Claim in all Bankruptcies, Chapter 11 Proceedings, Chapter 13 Arrangements, Federal Court Receiverships, Assignments for the Benefit of Creditors and Trust Mortgages.

The Public Disclosure Unit, upon receipt of a composite listing of those taxpayers having received written notification of tax delinquencies, correlates, verifies and resolves inquiries from those taxpayers responding to the notification received from the Data Services Bureau in preparation for publishing of names of delinquent taxpayers pursuant to Chapter 543 of the Acts of 1978.

Registration and Orientation Unit

This unit within the Compliance Bureau has the responsibility to secure registrations from all businesses subject to taxation in Massachusetts. Additionally, it serves as the central clearinghouse for all registrations submitted through Compliance personnel.

During fiscal 1982, the Registration and Orientation Unit completed its second year of operation. With the cooperation of the 351 cities and towns in the Commonwealth, an accurate listing of all Alcoholic Beverage and Common Victualler Licenses issued by the local municipalities has been compiled.

This listing is one of the source documents used by the Registration and Orientation Unit, along with the Records of the Alcoholic Beverages Control Commission, in its mission to achieve 100% compliance of the registration requirements mandated pursuant to G.L. Chapter 62C.

New lists are compiled each year and continuous research is being done to identify all known licensed businesses required to be registered for the purpose of taxation.

Fiscal 1982 Accomplishments

1. Bureau Collections

Bureau collections reached another all time high of \$75,534,062. This was an increase of \$3,368,733 over fiscal 1981. These figures once again reflect the dedication of Compliance personnel who continue to overcome all adversities in exceeding established goals.

In addition, a procedure to write off uncollectible accounts resulted in 3,049 periods in the amount of \$770,872 being removed from the active accounts receivable.

The following is a comparison of revenues collected for a five-year period through fiscal year 1982.

FY-78	\$29,854,863.34
FY-79	\$34,516,148.58
FY-80	\$55,014,531.69
FY-81	\$72,165,328.72
FY-82	\$75,534,062.85

The 1982 fiscal year revenues reflect an increase of \$3,368,733 over fiscal 1981. This increase enabled the Bureau to surpass the estimate of \$60,000,000 previously projected. It should be noted that these totals do not include the activity of the Bureau's Filing Enforcement Section.

The following table reflects an analysis by completed cases for the fiscal years 1979, 1980, 1981 and 1982.

Fiscal Years	1979	1980	1981	1982
Sales/Use	8,922	10,832	19,031	29,551
Meals/Alcoh.	11,030	14,838	20,438	24,942
Withholding	7,709	10,835	24,552	37,032
Income	6,037	8,560	21,293	28,681
Corporation	207	1,111	2,510	1,878
Est./Inheritance	649	1,024	872	596
Miscellaneous	453	728	1,073	1,425
Protested Checks	1,173	2,781	3,401	2,094
Delinquent Returns	14,450	23,359	27,320	53,761
Total	51,530	74,068	120,490	179,960

In addition to maintaining collection activity during the filing period, Compliance Bureau personnel continue to assist the Taxpayers Assistance Bureau and the District Offices Bureau in the preparation of tax returns by providing technical assistance to taxpayers in the preparation and filing of returns.

2. Special Procedures Unit

	FY-1981		FY-1982	
	Cases Completed	Amts. Collected	Cases Completed	Amts. Collected
Processed: Activity				
ABCC	1,300	\$676,822.53	1,320	\$718,235.10
CGS/Waiver	3,367	\$672,385.76	3,623	\$954,180.86
	4,667	\$1,349,208.29	4,943	\$1,672,415.96

3. Bankruptcy Unit

	FY 1981	FY 1982
Total Number of Proofs Filed	1,120	1,940
Periods Closed with Payment	1,286	1,597
Amounts Collected	\$1,226,470	\$2,186,222

It must be noted that with the enactment of the Bankruptcy Act of 1978, which became effective on October 1, 1979, the requirements for filing personal and corporate insolvencies have been lessened. This, together with the increase in assets exempt from the jurisdiction of the Bankruptcy Court, has dramatically increased the case load of the Bankruptcy Unit.

4. Registration and Orientation Unit

a. Alcoholic Beverages Licensee Project

Registrations Received	Fees Collected
343	\$3,430.00

b. Meals/Alcoholic Beverage State-wide Registration Drive

New Registrations	Fees Collected
353	\$3,530.00

Delinquent Returns Secured	Amounts
1,161	\$250,142.76

c. Banker & Tradesman Project

Sales/Use Tax Registrations	Fees Collected
100	\$1,000.00

Withholding Tax Registrations	(No Fee Required)
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- d. Audit Referrals - Ten previously unregistered taxpayers were referred for audit, resulting in Meals/Alcoholic Beverage assessments of \$49,573.08 collected or assessed from delinquent returns.

With the anticipated cooperation of all cities and towns in the Commonwealth, it is the intent of this unit to locate and register all unregistered licensees in the Commonwealth.

It should be noted that the overall revenue implications cannot be determined by isolating the revenue produced by the \$10 registration fees. The revenue that will be ultimately achieved is to be found by placing these heretofore unregistered operations on the rolls of active taxpayer accounts.

5. Liens and Levies

The Compliance Bureau has available two procedures which are valuable and productive in the collection of delinquent tax liabilities. They are:

1. Notice of Massachusetts Tax Lien
2. Notice of Massachusetts Tax Levy

Their use has resulted in the following:

Number of Instruments Utilized	Amounts Collected	
Liens	3,153	\$3,006,523.24
Levies	2,267	\$1,618,936.31
Total	5,420	\$4,625,459.55

6. Filing Enforcement Section

- (a) Civil Actions
- (b) Narcotics Investigation
- (c) Gaming Investigation
- (d) Non-Resident Entertainers
- (e) Failure to File Investigation
- (f) Capital Gains Investigations
- (g) Raffles and Bazaar Prizes
- (h) Flea Market Vendors and Auctions
- (i) Transmittals Pursuant to Internal Revenue Compact

The following represents a consolidated report of the Filing Enforcement Section's activities for fiscal 1982.

A.) Restitution Program	\$128,734.62
B.) Police Dept. Relations:	
Narcotics	\$ 14,845.00
Gaming	\$ 12,152.98

C.) Civil Collection Activity:

Seizures/Auctions	\$413,371.20
Voluntary Disclosure	\$ 66,584.60
Response to Notice of Intent to Foreclose	\$387,822.20

D.) Estimated Taxes:

Non-Resident Entertainers	\$223,115.25
Real Estate Capital Gains	\$108,643.36

E.) Sales Taxes

Flea Market Vendors	\$ 34,461.97
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F.) Registrations:

Sales Taxes (Transient Vendors)	\$ 10,180.00
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Fiscal Year 1983 Goals

Bureau collections are projected to reach \$80,000,000. These figures can be attained with additional personnel.

The Compliance Bureau will continue to monitor the following:

1. Flea Market/Antique Show Field Audits and Vendor Registration. This project was undertaken as a result of legislation during fiscal 1980. The program, as indicated by the statistical report, reflects a fertile source of revenue that is available.
2. To continue Tax Lien Foreclosures.
3. To continue Bonding of certain taxpayers.
4. To continue to refer to the Special Intelligence Bureau those cases deemed to be susceptible to criminal prosecution.

— Augustine V. Rancatore

CORPORATIONS BUREAU

This Bureau handles all matters relative to the assessment of taxes on corporations doing business in the Commonwealth. "Corporations" include domestic and foreign business and manufacturing corporations, insurance companies, urban redevelopment corporations, commercial and savings banks and public utilities. The Bureau provides service to taxpayers by assisting in the preparation of returns, explaining assessments and interpreting rulings and law.

Employees of the Corporation Bureau travel to corporate locations in order to determine if a corporation seeking manufacturing status meets the necessary requirements to be classified as manufacturing such as whether (1) the employees are engaged in the process of manufacturing and (2) the machinery is used in the manufacturing of a product for sale. A manufacturing classification for either a domestic or foreign corporation doing business in the Commonwealth is desirable as it eliminates "machinery used in the conduct of the business" from a local tangible personal property tax and subjects the manufacturing corporation to the state tax which is substantially lower than any of the local tax rates.

DISTRICT OFFICES BUREAU

The **Miscellaneous Section** receives the mail, sorts, assembles and forwards the checks to the Validating Section.

The **Validating and Billing Section** validates the checks which are then sent to the Revenue Accounting Bureau for deposit. This section also reviews returns or extensions, types bills, certifies warrants and processes delinquencies and non-payments.

The **Assessing Section** verifies the amounts filed and claimed on corporation returns, makes appropriate changes, assesses tax returns and prepares them for billing or refund.

The **Records and Reference Section** records and files all corporation tax returns, records all changes of names and addresses and assigns all account numbers.

The **Enforcement Section** researches and explains all bills and changes to the taxpayer, as well as researches cases for issuance of Certificates of Good Standing, Waivers, dissolutions and withdrawals.

Fiscal 1982 Accomplishments

Collections

Banks		
Commercial		\$ 29,385,007.01
Savings		40,818,743.86
Corporation Excise		498,054,754.28
Insurance Companies		122,217,560.55
Public Utilities		30,076,583.46
Urban Redevelopment		25,761,783.38

Included in the above collections:

Federal Changes	Number	Amount
Billed and Paid	2,954	\$ 11,609,936.29
Abated		1,756,136.63

Other Activities

Certificates of Good Standings -	2,594	\$ 14,720.00
Tax Waivers	539	2,699.00

Fiscal 1983 Goals

In cooperation with the Data Services Bureau, to establish and computerize a simplified business corporation excise return for those taxpayers paying a minimum excise.

— Robert S. Kelley

The functions of the District Offices Bureau are:

1. To provide assistance to the taxpaying public and their representatives.
2. To act as a collection and receiving point for payments and tax returns.
3. To assist in the functional activities of the Audit and Compliance groups assigned to each office.

District Offices operate as mini-tax departments in all ten locations:

Brockton, Fall River, Fitchburg, Greenfield, Hyannis, Lowell, Pittsfield, Salem, Springfield and Worcester. Organizationally, each District Office is sectioned into three groups:

Office Group

This section assists taxpayers in the preparation of tax returns and forms, answers inquiries concerning tax refunds and tax bills and receives over-the-counter payments and returns for transmittal to Boston. Clerical assistance is afforded to all groups. Administrative office records are maintained. Logistical support to Audit and Compliance groups is always available.

Audit Group

This section performs desk and field audits on tax returns assigned to examiners by the Chief of the Audit Bureau to whom they are functionally responsible.

Compliance Group

This section performs office and field collections on all types of tax bills and receivables assigned to examiners by the Chief of the Compliance Bureau to whom they are functionally responsible.

Microfilm viewing machines, which provide information on new and updated accounts receivable tapes, were installed in all District Offices. This has been of tremendous assistance to the Audit and Compliance groups in locating specific accounts and achieving greater taxpayer compliance.

Each District Office, including the main bureau office, has been furnished with a facsimile transceiver designed to transmit, receive, edit documents and cut copy.

The Springfield District Office, formerly located on Chestnut Street, was relocated to larger quarters at the Post Office Building, 436 Dwight Street, Springfield.

The Greenfield Office, which formerly operated on a part-time basis from a one-room office in the Town Hall, was relocated to more spacious quarters on the first floor of 57 Wells Street, Greenfield. This office is now fully operational.

Fiscal 1982 Statistics for the District Offices

Taxpayer Assistance	Volume
In Person	410,030
Telephone	
Incoming	360,195
Outgoing	147,126
Mail	
Incoming	150,103
Outgoing	244,752

Collections and Assessments

Over-the-Counter Payments	\$10,087,750.93
Audit Assessments	\$13,978,681.85
Compliance Collections	\$42,486,649.17

Goals for 1983

1. To expand, modernize or relocate the Fall River and Lowell District Offices.
2. To open new offices in Framingham and Plymouth.
3. To provide equipment to achieve optimum in security.
4. To increase the personnel complement in the Pittsfield, Greenfield, Salem, Lowell and Fitchburg offices in order to be of greater assistance to all functional groups.
5. To implement a bank deposit system of daily receipts on a local basis so that relevant information can be transmitted to Boston via the facsimile machines already installed.

— Henry A. Dardeno

EXCISES BUREAU

The Excises Bureau is responsible for administering the following taxes in the Department of Revenue:

Chapter 64A	Taxation of Sales of Gasoline
Chapter 64E	Taxation of Special Fuels used in the Propulsion of Motor Vehicles
Chapter 64F	Taxation of Fuels and Special Fuels acquired outside and used within the Commonwealth
Chapter 64C	Cigarette Excise
Chapter 64D	Excise on Deeds, Instruments and Writings
Chapter 58	Section 28, Assessment of Deposits with the State Treasurer
Chapter 138	Section 21, Alcoholic Beverage Excise

In addition, this Bureau also administers the Sales and Use Tax pertaining to Motor Vehicles, Boats, Aircraft and Recreational Vehicles.

A summary of the activities and achievements of the various sections of this Bureau for Fiscal Year 1982 follows:

Alcoholic Beverages Section

The Commissioner is responsible for the administration of Section 21 of Chapter 138 of the Massachusetts General Laws as it relates to the taxation of Alcoholic Beverages, including wines and malt beverages sold, manufactured or imported into the Commonwealth. The other sections of Chapter 138 are administered by the Alcoholic Beverages Control Commission.

This section processed 1,048 monthly returns during the fiscal year. As a result of desk audits, \$69,581.41 in additional assessments were made; 44 field audits accounted for another \$210,437.83 in additional revenue.

Assessments for Deposits With the State Treasurer

The Care and Custody of Insurance Deposits in Trust with the State Treasurer involves a tax based on 1/20 of 1% of the average of such deposits for the year last preceding such assessment. The State Treasurer furnishes this Bureau with average yearly balances of these deposits but the computations of the tax and billings are completed by this office. Last year 386 bills in a total amount of \$139,377.00 were issued.

Cigarette Excise Section

The Cigarette Excise Section is entrusted with the administration of this tax as it pertains to the receipt of tax returns and the issuance of licenses or authorizations for manufacturers, transportation companies, unclassified acquirers, vending machine operators, wholesalers, retailers and fiscal agents. This section is also responsible for authorizations granted to stampers who will be applying decals or meter impressions on packages of cigarettes. The excise imposed by Chapter 64C is paid to the Commissioner through the use of stamps evidencing the payment of said excise. Sales of stamps are made by this Bureau and by various banks which have been authorized by the Commissioner to act as fiscal agents for the Commonwealth.

This section is also responsible for administering the cigarette minimum pricing requirements for both the wholesaler and retailer in accordance with the provisions of Sections 12-20 of Chapter 64C.

As each cigarette manufacturer informs this department of any change in the selling price of their product, this Bureau is required to compute new minimum prices and to so notify all wholesaler licensees by certified mail. The wholesalers, in cooperation with this Bureau, then notify their retail customers.

The basis of these minimum prices are the wholesaler's and retailer's invoice costs, delivery costs, and statutory markups to cover in part the licensee's cost of doing business.

There are 88 authorized stampers and 16 fiscal agents doing business in Massachusetts. These entities are required to file monthly returns which are desk audited. All stampers and fiscal agents are also subject to field

audits which are assigned on a regular basis. During the past fiscal year, 47 stampers and 16 fiscal agents were audited. Additional taxes assessed as a result of field audits amounted to \$72,519.08. In the same period, \$103,733.70 was assessed as a result of desk audits.

Cigarette licenses and decal applications processed during the year were as follows:

Number	Type	Fee	Amount
12	Unclassified Acquirer	\$150.	\$ 1,800.00
127	Wholesaler	100.	12,700.00
13	Wholesaler Branch	50.	650.00
273	Vending Machine Operator	100.	27,300.00
13	Vending Machine Branch	50.	650.00
1	Manufacturer	25.	25.00
-	Transportation Company	5.	-
882	*Over the Counter Retail	2.	1,764.00
184	*Vending Machine Retailer	2.	368.00
12,971	*Vending Machine Operator Decals	2.	**63,988.00
14,476	Totals		\$109,245.00

*Two (2) year licenses.

Effective July 1, 1982, the retail license fee will be increased to \$5.00 biennially, and the Unclassified Acquirer's fee will be changed to a sliding scale of \$5.00 to \$150.00 annually, in accordance with Regulation 801 CMR 4.02 adopted by the Executive Office for Administration and Finance.

**Includes licenses issued effective after June 30, 1982.

This Section also processes all applications for abatement of cigarette taxes. The applications are primarily based on claims relating to misapplied stamps or meter impressions. Redemptions are also made for the value of tax stamps previously applied to cigarette packages which have been deemed to be unsalable and have been returned to the manufacturer.

Abatement applications approved during fiscal 1982 numbered 831 and amounted to \$878,352.98. Disallowed claims amounted to \$12,473.69.

Deeds Excise

There are twenty-one Registry of Deeds offices in the Commonwealth. The revenue generated is based on the value of the stamps placed on deeds by metering machines located in these offices. Returns and payments are remitted to this Bureau on forms provided by this Department. Collections from the registries are warrant-ed through the Revenue Accounting Bureau. The returns are an accounting to the Commissioner for all sales and payments processed by each registry during the preceding calendar month. Personnel in this Section visit the various registries, which are located throughout the State, to reset meters and install the tapes which are imprinted with the value of the transaction. Examiners check the ascending and descending balances on the meterheads and compare the figures with returns filed with this Bureau.

If any stamps have been erroneously affixed, the person who has overpaid the tax may apply to the Commissioner for an abatement in accordance with Section 37 of Chapter 62C. However, applications for abatement of this excise are minimal. Last year only five applications in the amount of \$3,707.72 were processed.

Exempt Organizations Section

Certification of exempt purchasers and the issuance of Consular exemptions are the responsibility of this Section. During the fiscal year, 269 certificates of exemption were issued to organizations which were found to be exempt from taxation under the provisions of Section 501 (c) (3) of the Federal Internal Revenue Code; 186 other applicants were denied exempt status because of their failure to meet eligibility requirements.

Ambassadors, ministers and other diplomatic representatives of foreign governments properly accredited to the United States are exempt from various taxes administered by this Bureau; 28 Consular exemptions were issued to these diplomats last year. These exemptions are required under treaties or reciprocal agreements between the foreign governments and the United States.

Motor Fuels Section

This Section administers the taxes pertaining to gasoline and special fuels sold within the Commonwealth by distributors and unclassified importers, and also the tax imposed on motor carriers who purchase gasoline and special fuels outside Massachusetts but use such fuels on the highways of the Commonwealth.

The functions of the Motor Fuels Section include the gathering of statistical data, issuing licenses, determining the value of bonds required by licensees, examining and auditing various tax returns and the processing of refund applications.

As the result of 968 field audits conducted by this section, an additional \$1,372,188.99 in taxes accrued to the Commonwealth last year.

Additional taxes, interest and penalties assessed as a result of desk audits were as follows:

TYPE OF RETURN	AMOUNT ASSESSED
Gasoline	\$595,247.85
Special Fuels	527,833.01
Motor Carrier	59,717.53
	<u>\$1,182,798.39</u>

All licenses pertaining to motor fuels are issued annually. The following is a list of licenses granted and the amount of fees collected this past fiscal year.

TYPE	NUMBER	AMOUNT
Gasoline Distributor	101	\$ 10,100.
Gasoline Unclassified Importer	55	5,500.
Gasoline Unclassified Exporter	63	6,300.
Motor Carrier Tax	23,803	119,015.
Motor Carrier Gasoline	8,040	40,200.
Motor Carrier Special Fuels	301,171	3,011,710.
User of Special Fuels	23,910	119,550.
Supplier of Special Fuels	1,588	1,588.
User-Seller of Special Fuels	1,104	1,104.
Totals:	359,835	\$3,315,067.

This Section is also responsible for processing various refund claims in accordance with Chapters 64A, 64E and 64F of the General Laws. Claims processed during the past fiscal year were as follows:

TYPE	NUMBER	AMOUNT REFUNDED
Gasoline	1,278	\$1,068,827.89
Special Fuels	303	347,084.69
Motor Carriers	895	1,023,586.72
Total:	2,476	\$2,439,499.30

Disallowed claims amount to \$164,827.63

No MBTA reimbursements were made during the fiscal year.

Motor Vehicle, Boat, Aircraft and Recreation Vehicle Section

This Section is involved in the furnishing of information to taxpayers, the Registry of Motor Vehicles and the Aeronautics Commission. The employees also process exemption claims and all RMV-1 forms. They determine, for sales tax purposes, the realistic sales price on vehicles sold by unregistered vendors and on vehicles acquired by taxpayers through barter or exchange. This unit is also responsible for assessing taxes on documented boats, motor vehicles operating on repair plates and upon sales at various antique or government surplus car auctions. In addition, the employees collect delinquent taxes resulting from taxpayers issuing uncollectible checks and they process applications for abatement.

Personnel in this Section are also assigned to several of the Registries of Motor Vehicles and the Boston office of Marine and Recreational Vehicles. It is their function to process various sales tax transactions, determine that the proper tax is paid on taxable transfers, and approve or deny exemption claims.

The following is a summary of activities of this Section in Fiscal 1982.

REGISTRY OFFICE	EXEMPT TRANSFERS	TAXABLE TRANSFERS	TAXES ASSESSED
Boston	53,366	107,767	\$23,115,988.55
Quincy	16,742	38,290	6,617,539.84
Watertown	16,369	37,853	6,974,195.22
Woburn	38,409	71,662	13,191,955.21
Boston Boat Division	2,044	6,255	698,690.15
Excises Bureau Collections			2,059,706.30
Totals:	126,930	261,827	\$52,658,075.27

The large number of exempt transactions is due primarily to purchases by leasing companies which are authorized by statute to purchase for resale those vehicles which are to be used exclusively for leasing or rental purposes.

The statute also provides for many other exemptions such as transfers between family members, medical exemptions, gifts, inheritances, interstate commerce

vehicles and purchases by certified exempt organizations and by federal, state or municipal governments.

This Section was also instrumental in the collection of \$626,988.43 this year from taxpayers who had issued a total of 2,737 protested checks in payment of their sales tax liability.

Because of the chronic problem of protested checks, the Commissioner was freed to change the manner in which purchasers of motor vehicles would pay the sales excise imposed by General Laws, Chapter 64H, Section 2. Pursuant to the authority contained in Chapter 64H, Section 3(c) the Commissioner has prescribed that the excise could be paid only by cash, certified check, bank or postal money order or traveler's check. This change took effect on December 7, 1981 and we are looking forward to the eventual elimination of this bad check situation which has resulted in significant losses of revenue for the Commonwealth.

Three hundred forty-eight Motor Vehicle excise tax abatements amounting to \$14,577.76 were also processed by this Section. These abatements apply to vehicles which have no principal place of garaging within the Commonwealth but are registered for use on our highways. The excise on such vehicles is payable to the Commonwealth rather than to any city or town.

Motor vehicle sales/use tax abatements for the year numbered 3,405 and amounted to \$387,828.18 in refunds.

Off-Line Billing Section

This unit prepares bills which are not automatically processed by the department's computer.

These assessments are initiated by the Audit and Compliance Bureaus and relate to either deficiencies or delinquencies in Sales, Meals or Room Occupancy taxes.

Two thousand three hundred and sixty billings amounting to \$24,657,511.36 were prepared this year.

Fiscal 1983 Goals

1. To attain maximum revenue collections.
2. To develop a closer working relationship with the Motor Boat Registration Division and the United States Coast Guard stations in our area to monitor more effectively sales tax collections and/or payments on documented boats.
3. To provide all individuals responsible for filing the various excise returns administered by this Bureau with adequate and timely information regarding changes in both the law and administrative procedures.

— Charles H. Curran

SPECIAL INTELLIGENCE BUREAU

The functions of the Special Intelligence Bureau are:

1. To investigate potential criminal violations of the tax laws.
2. To recommend criminal prosecution when warranted.
3. To encourage voluntary compliance with Massachusetts Tax Statutes by delinquent taxpayers.

The Bureau is comprised of a General Investigative Unit and a Tobacco and Special Fuels Enforcement Unit.

The General Investigative Unit

This unit conducted full scale criminal tax investigations for Fiscal Year 1982 which produced the following results:

Cases Referred to the Attorney General	40
Accepted for Prosecutions	36
Taxpayers Indicted	14
Cases Pending Presentation to the Grand Jury	22
Preliminary Investigations Conducted and Closed for Lack of Prosecution Potential	15
Conviction Rate to Date	97%

Tax liabilities in the above cases were as follows:

Withholding	\$234,106
Income	39,602
Meals	442,507
Sales	50,803
Special Fuels	30,341
Corporate Excise	44,405
	<u>\$841,764</u>

As a result of the preliminary non-prosecution investigations, civil tax liabilities were assessed in the amount of \$399,000.

In addition to the cases prosecuted by the Attorney General, this unit participated in a major tax investigation with the District Attorney of Middlesex County which resulted in twenty-nine indictments against seven individuals for filing incorrect or insufficient resident income tax returns.

One hundred sixty-two (162) citizen complaints of alleged tax violations were received in Fiscal Year 1982. These were evaluated, investigated, referred to another bureau or rejected for lack of substance.

This Bureau is the focal point for receiving and screening "failure to file cases" discovered by Welfare Fraud auditors of the Executive Office of Administration and Finance. Fifty (50) cases were received during the Fiscal Year 1982.

The Cigarette and Special Fuels Enforcement Unit

This unit produced the following:

Tobacco Enforcement

Full Scale Investigations	10
Arrests	8
Convictions	8
Court Fines Assessed	\$4,000
Unstamped Cigarettes Seized and Forfeited	1,450 ctns.
Vending Machines Seized and Forfeited	15
Receipts from Sales of Contraband	\$9,200
Tax Stamp Sales on Contraband	\$2,800
Projected Annual Recovery of Cigarette Taxes from this Program	\$885,000

The United States Treasury Bureau of Alcohol, Tobacco and Firearms, with whom this Bureau worked in close cooperation, ceased operations in September 1981. From 1979 to the closing of the U.S. Treasury's tobacco enforcement program, the Bureau of Special Investigations made significant strides in combating cigarette smuggling.

Special Fuels Enforcement

Full Scale Investigations	6
Closed and Referred to Excises Bureau	4
In Process - Prosecution to be Recommended	2
Special Fuels Tax in Prosecution Cases	\$200,000

Bureau investigators who actively participated on State Police Weigh Teams were able to show a marked increase in Special Fuels licensing compliance. Numerous sources of untaxed special fuels have been uncovered; and the Excise Bureau, which has been notified, will conduct the necessary audits.

Fiscal Year 1982 Accomplishments

1. Continued our awareness and assistance program with the public, industry and law enforcement agencies.
2. Completed an eleven-county intelligence gathering probe relating to cigarette and special fuels taxes.
3. The Bureau Chief was designated as the Department's representative to the Massachusetts Law Enforcement Coordinating Committee.

Fiscal Year 1983 Goals

1. To continue with a vigorous criminal enforcement program.
2. To continue a strong civil enforcement program which will maximize voluntary compliance and the production of revenue.

— Carlton R. McClanahan

DIVISION OF PROCESSING

To assist the Commissioner in the coordination and direction, as a Deputy Commissioner in the chief office of the Processing Division which includes the Data Services, Revenue Accounting and Records Management Bureaus.

Coordinates the mailing, receipt, pre-audit, deposit and billing of all tax returns.

Directs, coordinates, evaluates and updates all new systems in a data processing environment.

Exchanges the information and updates procedures in processing with the Internal Revenue Service and other state agencies.

Reviews all laws, regulations and directives to insure that internal control and financial systems are implemented properly.

Plans, designs and coordinates all financial reporting and systems for the Department of Revenue.

Coordinates the accounts receivable and financial management systems for the Department.

Coordinates the analysis and studies on the effect of new accounting developments. Directs the documentation of procedures for revenue deposits and payments.

Coordinates the system acceptance testing of new or revised computer applications on financial management systems and also suggests computer applications of these systems.

Coordinates the preparation of weekly, monthly and annual collection reports with prior year comparison.

Coordinates the implementation of filing systems, color coding and internal organization of the files.

Coordinates the housing of six years of tax returns in-house and off-site storage.

Coordinates and implements the documentation for destruction of tax returns after six years.

Coordinates and implements history of tax records on hand copy, microfilm or magnetic tape.

Coordinates space planning, maximal use of existing space and alternatives for space shortages.

Fiscal 1982 Accomplishments

Elimination of a short form Income Tax Return. All taxpayers for the calendar year 1981 filed a long form tax return.

Expansion of the Business Tax Returns processed by a bank to include Individual and Corporation estimates.

Wage Reporting Records match against welfare files on a weekly basis instead of on a quarterly basis.

Input proposed fraud welfare cases on a biweekly basis against the Wage Reporting file and producing a two year history on a computer print-out certified to the welfare fraud section.

Implementation of a computerized estate tracking system with input and retrieval via terminals. Also computerization of Estate Tax Accounts Receivable.

Fiscal 1983 Goals

To implement a computerized Corporation system. Capture data via on-line terminals and computerize Corporation Accounts Receivable.

To implement Mapper Software. Train the user bureaus in the use of Mapper so that they can implement and maintain their own systems through a Mapper coordinator.

To expand on the existing on-line Information Business Tax System by identifying all bankruptcy cases and assignment with additional administrative codes.

—George Osganian

DATA SERVICES BUREAU

The Data Services Bureau functions as a Service Center and is responsible for:

1. Preparing and mailing of all tax returns and individual refund checks.
2. Receipt of all incoming mail.
3. Opening and establishing standards for incoming mail.
4. Screening and pre-audit of all tax returns.
5. Preparing checks for deposit and tax returns for Data Entry.
6. Data Entry.
7. Assignment of accounts receivable and non-filers on a 30-60-90 day aging basis.
8. Computer Operations.
9. Systems and Programming.
10. Capturing data for Wage Reporting System.

2,770,834 long form income tax (Form 1) booklets were prepared by Data Services for mailing by an outside firm to taxpayers. All other forms relating to business income, with the exception of the corporate excise tax, are prepared for mailing by the Bureau.

As of April 15, 1982, the Data Services Bureau received 1,150,000 individual income tax returns which included 625,000 payments, 75,000 returns without remittances and 450,000 refunds. Payment returns were accelerated and deposited in the bank by May 1, 1982.

No. of individuals receiving refunds	Amount of money paid for refunds
FY 1981 1,820,000	\$225,000,000
FY 1982 1,850,000	\$246,000,000

The following is the number of returns and filing frequencies for all business taxes:

	Withholding	Sales	Meals	Rooms
Weekly	7,656	N/A	N/A	N/A
Monthly				
Depositories	N/A	2,857	1,147	138
Monthly	62,480	30,283	17,114	1,286
Quarterly	58,810	50,984	N/A	N/A
Annual	13,837	49,749	N/A	N/A

Mail received is pre-sorted according to the Department Post Office Box number which corresponds to specific taxes and/or payments. The Post Office Box system is designed to allow larger payments to be processed and deposited first. An electronic cutter opens and documents individual pieces of mail at a rate of 10,000 per hour.

All tax returns are reviewed for completion, changes of name, address, account number, etc. The returns are also sorted for numbering in categories of:

- Capital Gains
- Profit and Loss Statements
- Wages

Tax returns and bills filed with a remittance are sent four times daily to the operators of the Cash Flow Unit who prepare tax documents and checks for processing. The Cash Flow Machine numbers each check and return, microfilms both sides of each piece, endorses the check for deposit and separates the checks and returns into two groups. Checks and returns are ready for immediate deposit and processing respectively when they leave the Cash Flow Area. Each machine is capable of processing 60,000 items daily, using two operators.

Due to the establishment of a bank operated "Lock Box" Depository System a one-day turn-around of processing business tax returns and payments will earn, based upon the current interest rates, \$1,930,000.

The Data Services Bureau maintains a computerized on-line trial balance Business and Income Tax Receivable file. Each month a cut-off date is chosen, and an accounting is made of bill payments, abatements and uncollectible accounts. For purposes of internal control the Revenue Accounting Bureau takes a trial balance in parallel with the Data Services Bureau. Accounts receivable, current tax due cases and non-filers are assigned to personnel of the Compliance Bureau by this section.

The responsibility of the Bureau is the computer center at 100 Cambridge Street, which is a Sperry Univac 1100/82. The Data Services Bureau has a full staff of Systems Analysts and Programmers who are responsible

for designing new systems, projecting and planning for new systems and maintaining and upgrading existing systems.

Data collected by the Department of Revenue is matched against the files of the Department of Welfare on a weekly and monthly basis, against the Division of Employment Security and Veterans Services on a quarterly basis and against the Retirement Boards on an annual basis to detect fraud in these agencies. Under the terms of the Federal-State compact the Department of Revenue exchanges and compares information in each year with the Internal Revenue Service. If it appears that a return was due but not filed or if there is a discrepancy in figures, the Compliance Bureau will investigate. The pilot program for a facsimile communication system entered into by the Department of Revenue and Burroughs Corporation in 1981 has been completely implemented. All ten District Offices and four Multi-State Offices are now transmitting on the facsimile transmission machine to 100 Cambridge Street.

Completed Fiscal Year 1982 Goals

1. Annual booklets for weekly filers for Withholding Tax monthly depository payment vouchers for Sales Tax, Meals Tax and Room Occupancy Tax have been implemented. In addition, weekly filers for Withholding Tax are now on OCR (Optical Card Reader).
2. A computerized Estate Tax tracking system has been implemented with five (5) on-line terminals assigned to the Estate Tax Bureau. The terminals are used for input and also retrieval to determine the status of the Estate Tax account.

Fiscal 1983 Goals

1. A computerized Corporation System.
2. Annual booklets for Sales Tax Monthly and Quarterly, Meals Tax Monthly, Room Occupancy Monthly and Withholding Quarterly.
3. A computerized system to record checks returned for insufficient funds on one disk for identifying bad accounts.
4. Matching estimated payments against credit taken on the Income Tax Return.

— A. Phyllis O'Halloran

RECORDS MANAGEMENT BUREAU

The function of the Records Management Bureau is to maintain the orderly and systematic recording, filing, storage, retrieval and destruction of all tax related documents filed with or used by the Massachusetts Department of Revenue. This Bureau works as a unit rather than sections performing specific duties. The only

variation we do have is the Federal Change Section which deals strictly with federal documents. When there is no work for this section, the employees flow back to the unit for daily assignments.

The duties performed in the Records Management Bureau are and must be sequential in order to remain systematic.

- 1. Logging:** All tax returns filed with the Department of Revenue are processed through Data Services before being sent to Records Management for retention. The Data Services Bureau furnishes the Bureau with a computer listing of blocks of returns that have been keyed. As these blocks are transferred to the Bureau, they are logged on a computer printout, which is called a logging book. The logging book not only serves as a record to the date of receipt but also is referred to in determining whether or not a certain block has been received in the Records Room.
- 2. Retrieval:** No document leaves the Records Room without a charge out in its place. Charge out Forms RM-4 or 300F are prepared by the requesting party and delivered to the Records Room. All requests are filled on a first in, first out basis with the exception of requests by the Commissioner, Deputy Commissioners, Legal Bureau, and in the case where a taxpayer or his/her representative is in the building and there is need for a tax return.
- 3. Sorting:** Sorting is the process of separating and arranging tax returns prior to replacing them in the files. All charged out returns must be returned to the Records Room for replacing and the sorting process is essential in order to have efficient replacing. All returns are placed in Julian number order because the files are in this order, and this allows a clerk to go up and down aisles replacing, rather than moving from aisle to aisle.
- 4. Correspondence:** When correspondence is received, it must be retrievable; therefore it is attached to a Form 1, if a Form 1 has been filed.
- 5. Replacing:** Replacing is simply the refiling of tax returns that have been sorted.
- 6. Information Requests:** The Form RM-1 is a request for information from the original return. By completing the form, there is no need to remove the return from the file.
- 7. Amended Returns:** All current year amended returns are processed through this Bureau. Hard copy is taken from the terminal, the return is retrieved, and the entire package is sent to Taxpayer Assistance for finalization.
- 8. Abatement:** In the centralized abatement process it is this Bureau that retrieves all necessary tax returns and forwards them to the Assessing Bureau for processing.
- 9. Federal Changes:** This section processes approximately 35,000 Federal Change documents annually. It requires the researching of tapes and terminal for a validation number for the original tax return. The number is recorded on the Federal document and in some cases is sent directly to the Federal Change Unit of the Audit Bureau. In other cases it is required that this Bureau retrieve the original returns in order to make a proper assessment.
- 10. Disposition:** The final step in any process is the disposition of material. Any request for disposition of Department of Revenue material must be made by the Bureau Chief and must be approved after inspection by the Deputy Commissioner Division of Processing, Chief of Bureau Records Management and Supervisor Records Management. The request is then forwarded to the Commissioner of Revenue for authorization to destroy.

Form 1A correspondence is somewhat different because it cannot be attached to the card form. As a result the original return is marked with the words "Correspondence in file", and then the correspondence is filed in Alpha order by year.

1982 Accomplishments

1. The Bureau moved part of its activity to 215 First Street, Cambridge, which provides storage area in addition to the Records Room in Boston and the storage area in Westborough. Space is made available to any bureau wishing to use the facilities and a designated area is allocated. The Tape File Room is protected with fire alert equipment and is used specifically by the Data Services Bureau for filing and safeguarding master tapes. Materials previously stored in a Roxbury warehouse and materials kept by the bureaus of the Department of Revenue were researched for disposal and refiling either in the Cambridge storage area or in the bureaus.
2. The processing of current amended returns was instituted in FY 1982.
3. A workable procedure for researching and transferring photostatic copies of departmental material to the Welfare Department through the Commissioner's Office has been established.
4. An up-to-date Revenue Disposition Schedule was established and a copy of the record sent to each bureau.
5. Written procedures for records management have been established and will be utilized by all current and future employees of the Bureau.

1983 Goals

1. To investigate the utilization of microfilm for all tax related material and to eliminate the need for storage areas, such as are presently used.
2. To expand the staff of the Cambridge facility.
3. To establish a training program within the Bureau so that all requests for material and returns can be filled without delay.

— Nicholas Debitetto

REVENUE ACCOUNTING BUREAU

The Revenue Accounting Bureau is responsible for the accounting, financial analysis and reporting of all taxes, fees and miscellaneous revenue administered by the Department of Revenue. Operations of the Bureau are carried out by the following units:

Administration Unit

Prepares receipt vouchers for the State Treasurer and Comptroller by Fund and Receipt Account Number and reconciles them with the Comptroller's Monthly Statement of Revenue.

Compiles, prepares and distributes weekly, monthly and annual revenue reports as well as selected refund and/or deposit data upon request from various department officials.

Pays all vouchers and reconciles the travel, postage and petty cash expenses.

Reconciles all refund accounts and advances from the State Treasurer.

Assists in the computer conversion of accounts receivable and updates the Department's accounting system in conjunction with the Comptroller and State Treasurer.

Participates and cooperates in the annual audit by the State Auditor.

Prepares operational guidelines for Bureau employees to carry out their assigned duties.

Cash Deposit and Analysis Unit

Prepares all departmental revenue for deposit, controls wire deposits and analyzes them in detail.

Refund Unit

Organizes, calculates interest, prepares and vouchers the refunds to the Comptroller, Executive Council and State Treasurer.

Prepares, types and mails all refunds checks (other than automatic Income Tax Refunds).

Answers telephone inquiries from taxpayers relative to refund checks.

Voids and prepares lists of post office returned checks to be recorded in the bank's computer.

Ledger Unit

Maintains Accounts Receivable Ledgers on each type of revenue or outstanding tax.

Protested Check Unit

Collects, maintains accounts and liability referrals on protested checks.

Receiving Teller Unit

Receives all cash payments and revenue not processed through the Data Services Bureau.

Abatement Control Unit

Logs, assigns numbers and dates to all approved Commissioner's abatements as well as interoffice transfers and accounting adjustments.

Fiscal 1982 Major Accomplishments

Prepared for and deposited the largest monthly revenue total in the history of the Department, \$580,805,000.00.

Largest annual revenue deposited \$4,961,606,976.50.

The mini-computer accounting system for revenue reporting is operational. The employees of this bureau have written special programs which are currently in use. Interest computations, preparation of refund schedules and trial balance summaries are of great benefit as far as accuracy and time saved.

The facsimile transmission equipment has been installed and the REVNET is functional.

The backlog of the Corporation Ledger has been reduced, and all requests for good standing certification for corporations have been completed through the use of the REVNET system. The implementation of crediting one year's overpayment to the following year's estimate has been established. The minimum tax payments of \$228.00 have all been segregated in preparation of the computerization of the ledger. Revenue Accounting provided assistance and practical support for compliance activities in the Inheritance and Estate Tax areas. The Estate Tax Ledger has been computerized, and the Inheritance Tax is diminishing in volume. The bureau administered the revenue receipt and recording procedures of the weekly and new monthly payment system for the Lock Box System. We interfaced with the office of the State Treasurer as to electronic transfer of funds, its fund allocation and availability of good funds as deposited. The bureau accounted for the receipt of \$1,953,096,584 in weekly and new monthly payments. This bureau completed the 1981 Financial Report of the Department of Revenue detailing budgetary summaries, general ledger balances, receipt account totals and outstanding accounts receivable.

Fiscal 1983 Goals

The funding for updated equipment to be used for the typing of Refund and Abatement Checks and the computing of interest has been approved. Research is now being conducted so that the most effective equipment may be purchased.

FISCAL 1982 STATISTICS

WIRE DEPOSITS

	1981	1982
Cigarettes-16 Banks	\$148,815,872.82	\$ 145,717,166.67
Sales-Motor Vehicles-35 Banks	152,310,377.02	146,035,485.32
Lock Box: Withholding	903,616,138.87	1,522,235,538.22
Sales&Use	131,816,817.25	352,738,755.07
Meals (New)	—	66,260,751.04
Rooms (New)	—	11,861,540.43

	No. of Checks		No. of Checks
PROTESTED CHECKS*	11,710	\$6,278,335.79	10,083
TRAVEL CHECKS	6,747	422,914.09	6,996
POSTAGE		1,260,000.00	1,511,218.00

*The number of protested checks was reduced due to the change in the law January 1, 1982 requiring payments on Motor Vehicle Sales Tax to be made by cash, certified or registered check, or money orders.

ABATEMENTS AND OVERPAYMENTS

Volume of checks of major taxes:

	No. of Checks	1981	No. of Checks	1982
Income	21,185	\$4,173,577.79	31,101	\$5,349,502.96
Withholding	4,163	1,309,646.83	6,664	2,225,875.86
Business Corporations	14,176	64,667,966.62	7,868	43,327,877.09
Sales & Use	6,429	2,356,091.77	10,367	3,931,482.23

STOP PAYMENTS

Automatic Refunds	2,923	\$386,242.12	2,619	\$398,881.51
Abatement Refunds	55	251,092.14	51	83,658.73
Motor Fuel Refunds	1	68.43	—	—
Total Stop Payments	2,979	\$637,402.69	2,670	\$482,540.24

GROSS DEPOSITS	\$4,483,953,000.87	\$4,957,441,885.69
REFUNDS	301,513,473.90	327,099,093.58
NET REVENUE	\$4,182,439,526.97	\$4,630,342,792.11

— Edward J. Fitzgerald

DIVISION OF OPERATIONS

The Deputy Commissioner of the Operations Division coordinates, directs and evaluates the operations of the Assessing Bureau, the Estate Tax Bureau and the Taxpayer Assistance Bureau. By delegation from the Commissioner of Revenue, the Deputy Commissioner sets the tax policy in the Inheritance and Estate Tax area and is the final appeal authority in these areas. He coordinates cross-functional activities between the Operations Division and other divisions, manages and modifies procedures of the different bureaus, determines training needs, develops and analyzes reports from the bureaus to the Commissioner of Revenue and reports directly to the Commissioner of Revenue.

1982 Fiscal Year Accomplishments

Continued to refine various procedures in order to expedite case processing in all three bureaus.

Initiated a data processing system in the Estate Tax Bureau in order to locate, track and obtain data case statistics on the progress and status of cases.

Initiated abatement tracking controls in the Assessing Bureau in the Income Tax area so that case tracking, acknowledgement of receipt of abatements and other functions have been simplified and automated.

1983 Fiscal Year Goals

Initiate new screening and processing techniques in Estate Tax cases due to the wide difference between the State and Federal law.

Initiate a Field Audit program where Estate Tax personnel will visit practitioners' offices on cases under audit consideration and obtain data and have consultations in these cases.

Initiate new training programs, both in the classroom and on the job, for new employees and for the new techniques that will have to be adopted in all tax areas.

— John B. Lucozzi

ASSESSING BUREAU

The Assessing Bureau has five sections, and the function of each section is as follows:

Installment Sales Section

The function of the Installment Sales Section is to instruct taxpayers and their representatives in the proper procedure to follow when considering the use of the installment sales method as provided by G.L. Ch. 62, Sec. 63. Upon approval by the Bureau of a taxpayer's request a security deposit is posted. A record of the taxpayer's installment reporting is maintained and checked upon payment. If the return is not in order, correspondence or an assessment notice is sent correcting any errors. A partial release of security is made in intervening years with a full release when an installment gain has been fully reported and the taxpayer's file is in order. Banks are notified of said release, and the file is then closed out. There are currently 2043 active installment sale files.

Corporate Trust and Form 180 Clubs Section

The Corporate Trust Section reviews and audits all corporate trust returns (Form 3F) filed in accordance with G.L., Ch. 62, Sec. 8. Approximately 5,000 Form 3F's are filed annually. The section answers inquiries relating to the proper filing procedures, tax treatment of trust returns and treatment of liquidations. This section also reviews forms filed by qualifying exempt organizations under Ch. 180; and if the Ch. 180 organization has a liquor license, this section assesses the excise tax on gross receipts from the sale of alcoholic beverages.

Abatement Section

The Abatement Section reviews applications for abatement regarding income, withholding, sales, meals and room occupancy taxes submitted by taxpayers who

- (a) made an error on their tax return,
- (b) have been audited by the department and wish to appeal the results of such audit or
- (c) are appealing on legal issues;

corresponds with taxpayers or their representatives; holds hearings; issues denials of abatements; and submits recommendations to the Appeal and Review Bureau when necessary.

Fiduciary Section

The Fiduciary Section oversees the full administration of activities relating to the filing of Form 2, returns by executors, administrators, trustees, guardians, conservators or other fiduciaries. This section confers with attorneys, bank officials, accountants and taxpayers in relation to fiduciary matters. Approximately 30% of the Grantor-Type Trust Form 2 will be information

forms while the remainder, the Grantor-Type Trust Income Forms, will be reported and taxed on the Grantor's individual Form 1. The section has approximately 115,000 returns on hand.

Assessment Section

The Assessment Section reviews individual income tax returns for accuracy and for final assessment; transfers involved returns to the respective areas responsible for further investigation; assesses unvalidated prior year returns for the computer; assesses and/or bills returns received from Taxpayer Assistance, Audit, Domicile, Matching Project, Abatement and Data Services.

1982 Fiscal Year Accomplishments

1. Instituted a system for processing abatements quickly and efficiently.
2. Organized the records so that they were available to all sections of the Bureau.
3. Converted storage files to an alpha system with an aging process for control purposes.
4. Updated the Form 180 files and contacted those who had failed to file.

1983 Fiscal Year Goals

1. To update the corporate trust files and to pursue vigorously those who have failed to file.
2. To reduce clerical detail and devote more time to auditing returns which will generate additional income.
3. To hold inter-section meetings at regular intervals during the year. These meetings improve communication, promote goodwill among the personnel and involve the personnel in all phases of the Bureau's activities.

STATISTICS

SECTION	Total Returns Processed	FY 1981 Total Assessment
*Installment Sales	1,269	\$ 545,994.32
Corporate Trusts	4,270	863,782.95
Fiduciary	51,390	551,004.00
Assessment	44,950	7,732,198.26
**Federal Change		
Abatement (Income) 1981	26,060	(a) Granted 6,668,113.22
Income and Withholding (1982)		(b) Disallowed 626,827.47
As of April 1981:		
Sales Tax Abatement	1,968	812,899.78
***Meals Tax Abatement	825	168,415.91
Room Occupancy	375	88,205.39

SECTION

	Total Returns Processed	FY 1982 Total Assessment
*Installment Sales	3,281	\$ 142,779.83
Corporate Trusts	4,273	95,640.22
Fiduciary	84,072	9,9,846.80
Assessment	70,221	1,315,727.25
**Federal Change	32,494	6,456,445.00
Abatement (Income) 1981	36,952	(a) Granted 10,148,685.00
Income and Withholding (1982)		(b) Disallowed 726,536.00
As of April 1981:		
Sales Tax Abatement	7,794	4,569,513.00
***Meals Tax Abatement	7,579	1,413,292.00
Room Occupancy	859	114,892.00

In addition, \$603,168.00 was collected on error credits, interest and penalty charges.

* Installment Sale Revision Acts of 1980 substantially eased the Federal rules on installment sales reporting but does not apply to Massachusetts requirements. Confusion of Federal and Massachusetts requirements by many taxpayers and practitioners resulted in extraordinary additional assessments for fiscal 1981 which reverted to normal limits in 1982.

** The Federal Change Section was assigned to this Bureau during the 1981/1982 fiscal year from July 1, 1981 to March 31, 1982, at which time the section was reassigned to the Audit Bureau and moved to Cambridge.

*** Includes hospital abatements resulting from Supreme Judicial Court decision promulgated November 6, 1980 in New England Medical Center Hospital vs. Commissioner of Revenue.

— Joseph F. Guelpa

ESTATE TAX BUREAU

The function of the Estate Tax Bureau is to administer Massachusetts death taxes pursuant to Massachusetts General Laws, Chapter 65 through 65C. There are two principal death taxes in effect; the Estate Tax, applicable to decedents who died on or after January 1, 1976, and the Inheritance Tax, applicable to persons who died prior to that date.

The Bureau is organized into four main sections. The Estate Tax Audit, Inheritance Tax Audit and Release of Lien Sections are each headed by an assistant chief and the Counsel Section by the chief tax counsel. The Estate Tax Audit and Counsel Sections process estate tax returns through classification of cases selected for audit and through the actual audit process. In addition, the

Counsel Section is responsible for abatement applications, waiver of penalty requests and extensions. The Inheritance Tax Audit Section audits inheritance tax returns and processes the settlement of future interest taxes. The Release of Lien Section issues release of liens expeditiously on both taxes where a sale of real estate is pending.

Training programs within the Bureau are conducted on an ongoing basis as is the legal internship program. Communication with taxpayers by phone, mail or conference is an integral part of the audit process. Taxpayer assistance is provided to advise taxpayers of Massachusetts Estate and Inheritance Tax Laws, rules and procedures.

Fiscal 1982 Accomplishments

1. Revenue collection has been increased by 21.14% from \$82,019,829 in 1981 to \$99,355,176 in 1982.
2. Implementation of the new data processing system has expedited the processing of cases.
3. Exchange of information with other bureaus, particularly regarding income tax and property assessment, has aided the audit process.
4. A booklet on the ABC's of Massachusetts Estate Tax for the information of the general public has been completed.
5. The Counsel Section has been increased and upgraded.
6. Additional space has been obtained and the remodeling of the Bureau has been planned.
7. A field audit staff was created with newly acquired auditor positions.

Fiscal 1982 Statistics

Returns Filed	25,014
Cases Completed	25,866
Abatements Processed	335
Revenue Collected	\$99,355,176

Fiscal 1983 Goals

Because of Federal tax law changes there will be a substantial reduction in the number of Federal audit reports available to the Bureau from the Internal Revenue Service during the next several years. To compensate for the loss of this important resource the Bureau is actively pursuing these goals:

- 1) To implement field audits, concentrating on larger cases with greater revenue potential.
- 2) To continue to increase the audit staff and to improve office facilities.
- 3) To utilize the new data processing system to improve access to information within the Bureau and with other bureaus.
- 4) To develop further training programs and procedures to increase competence, productivity and revenue.

— William E. Halmkin

TAXPAYER ASSISTANCE BUREAU

The Taxpayer Assistance Bureau plans and manages a comprehensive year-round taxpayer service program, which is designed to provide full and responsive assistance to taxpayers. The various taxes handled include individual income, partnership, estimated, withholding, sales, meals and room occupancy taxes.

Primary Functions

Assists taxpayers with preparation and filing of their returns. The Bureau employees also advise taxpayers of Massachusetts tax laws, rules, and regulations pertaining to Chapter 62 through 62C and Chapters 64G and 64H of the Massachusetts General Laws.

Maintains telephone "hot lines" and a toll free 800 line for taxpayer questions and forms. The Bureau also assists taxpayers in a timely and efficient manner in case any difficulties arise from the filing of an original return, an amended return or an abatement claim.

Assists taxpayers with registration of sales, meals, withholding and room occupancy taxes.

Researches information for Commissioner's correspondence, the Office of Public Information, elected officials, the District Offices Bureau and the Data Services and Assessing Bureaus.

Represents the department at speaking engagements and tax seminars in order to explain new tax changes, rulings, laws, and filing requirements.

Provides instruction for VITA (Volunteer Income Tax Assistance) and the National Association of Retired Persons in conjunction with the Internal Revenue Service.

The Taxpayer Assistance Bureau is organized into the following sections:

Individual Income Tax Correspondence Section

This section is responsible for researching and responding to all written inquiries, both general and technical, with regard to refunds, tax liabilities, amended tax returns and filing of applications for abatement.

This section also responds to inquiries from the Office of Public Information, District Offices and elected officials.

Due to the disclosure law provisions, inquiries are usually answered directly to taxpayer.

In addition, written inquiries relative to individual

income taxes received by the Commissioner's office are referred to this section for research and preparation for the Commissioner's signature.

All abatement claims received by the Data Services Bureau, which require further information before processing, are forwarded to this section for correspondence to obtain the proper information.

With the tax law change now allowing a rental deduction for individual taxpayers, this section has assumed a responsibility for verifying rental expenses claimed.

This section has been supplied with a Dex Communication System which allows the Bureau to receive and transmit documents to the various district and multi-state offices.

Correspondence Control Section

The Correspondence Control Section maintains strict control over written inquiries received by the Bureau and provides daily inventory information.

All cases assigned to tax examiners are distributed from this section. In addition, this section is responsible for acknowledging all taxpayer inquiries.

Taxpayer Interview Section

Services are provided to all walk-in taxpayers who require assistance from tax examiners in preparing their tax returns as well as solving any problems they may have pertaining to refunds, tax bills, abatements or amended returns.

This section also receives income tax extension forms which are forwarded to the Data Services Bureau for processing. In addition, all requests for photocopies are processed by the group.

During the income tax filing season, the operation is expanded to the mezzanine area of the Saltonstall Building for current year income tax assistance. This past filing season, the Department of Revenue and the Internal Revenue Service jointly adopted a method of self-help for income tax assistance. The Bureau provided an area for self-preparation and trained employees to answer questions and give instructions. Preparation of tax returns was done only for the elderly and handicapped. In order to accommodate the large number of taxpayers coming in for assistance, employees from the Assessing Bureau, Audit Bureau and Compliance Bureau, in conjunction with the District Offices Bureau, are assigned to assist in this area.

Telephone Information Section

This section is responsible for the numerous telephone inquiries received by the Bureau.

The majority of the telephone inquiries received are relative to individual income taxes. Taxpayers request information concerning refunds, bills, forms, tax laws and general information.

This section also maintains telephone services for non-resident individual income tax inquiries. Special situations involving resident and non-resident returns, where taxpayer contact is necessary, are expedited by this section.

This section also handles questions and problems related to estimated taxes, both corporate, individual and inter-office payment transfers.

In addition, refund checks returned by the taxpayer for names, and/or calculation changes are secured and processed by this section.

All current year validated income tax returns that cannot be processed by the Data Services Bureau, unless additional information is furnished, are sent to this section for correspondence. This program is important because, in most cases, it eliminates unnecessary billing. Taxpayers address changes are compiled by this section for computer keypunching by the Data Services Bureau. In addition, this section assists taxpayers who are awaiting refunds in which our records indicate there is no tax return on file. This is accomplished by special coding and handling of tax returns.

Business Tax Section

This section encompasses sales, withholding, meals and room occupancy taxes. Much of the work in this section involves the assisting of taxpayers, attorneys and accountants in registering businesses for the appropriate taxes. In addition, many telephone and written inquiries are handled relative to bills, taxability of items, forms, payments and tax return requests. In addition, during the income tax filing season, the withholding group assists individual taxpayers who have not received their wage statement (W-2) forms.

Fiscal 1982 Accomplishments

1. Increased our staff to accommodate the volume of inquiries from taxpayers, the media, accountants and attorneys.
2. Included the sales tax written inquiries in our Correspondence Control Section.
3. Formed a new group whose purpose is to verify rental deduction expenses.
4. Formed a new group which requests missing information on abatement claims filed by taxpayers, thereby alleviating time consuming work from our Data Services and Assessing Bureaus.

5. Proposed to the Planning and Research Bureau that a Tele-Communication Center be developed and installed in our upcoming office location.
6. Reduced our average response time on written inquiries which immediately alleviated second and third requests from taxpayers.
7. Developed a self-help pilot program regarding tax return preparation during the income tax filing season.
8. Introduced personnel to experiences in other sections of the Bureau in order to expand their knowledge of the tax laws.
9. Developed a new procedure manual for training purposes and general Bureau use.
10. Published and distributed guidelines to those employees in the Department of Revenue involved in the income tax filing season for preparation of the 1981 individual income tax returns.

Fiscal 1981 Statistics

Telephone Inquiries	307,236
Interviews	15,070
Written Inquiries and Other Cases Received	60,670
Completed Cases	61,894

Fiscal 1982 Statistics

Telephone Inquiries	423,110
Interviews	23,510
Written Inquiries and Other Cases Received	90,516
Completed Cases	90,184

During the 1981 Income Tax Filing Season 30,933 taxpayers were assisted, and a total of 7,525 returns were prepared for handicapped and elderly citizens. This resulted in a final total of 38,458 taxpayers being assisted this season.

Fiscal 1983 Goals

Continuation and expansion of the Employee Training Program in conjunction with the Internal Revenue Service.

Inclusion of all written inquiries in the Correspondence Control Section.

Refinement of our Tax Assistance Counter procedures to simplify the self-help concept during the income tax filing season.

Continued planning for the proposed second floor office area.

Additional training of personnel in Bureau procedures and tax laws.

— William F. Kelley

**DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
REACHING OUT TO LOCAL OFFICIALS**

The Division of Local Services, consisting of the Bureau of Accounts, the Bureau of Local Assessment, the Property Tax Bureau and the Bureau of Planning and Research, is charged with carrying out the Commissioner's supervisory and oversight responsibilities over local government financial practices. The addition of the Bureau of Planning and Research to the Division of Local Services will facilitate the compilation and distribution of Cherry Sheet information to the 351 cities and towns.

In reviewing the efforts of the Division of Local Services, recognition must be given to the fact that over the past three years we have seen perhaps the most significant change in the area of local finance and taxation than ever before in the history of the property tax in Massachusetts.

The role of the Division of Local Services has been to act as a "bridge" from the electorate and the legislature to local officials for the purpose of providing direction and guidance in the implementation of the restructuring of the way business is done at the local level.

The major emphasis of the Division this past year has been the implementation of Chapter 580, Proposition 2½, in all units of local government in Massachusetts. In a continuing effort to oversee an orderly implementation of Proposition 2½, the Department of Revenue issued a substantial number of explanatory and advisory releases to local government officials.

The Division of Local Services also conducted four series of seminars in various locations throughout the Commonwealth in order to provide clear, concise guidance to officials charged with the implementation of Proposition 2½ in their communities. Each series of seminars was held at six central locations in order to afford our local officials an opportunity to get first hand information without traveling to Boston. Many of the meetings were conducted in the evening and on Saturday because we recognized that many local officials were part-time and could not take a day off from their full-time jobs to attend these seminars. Attendance at these seminars was overwhelming with representation from mayors, selectmen, city and town managers, assessors, accountants, auditors, finance committee members and school officials. These training seminars also provided the Department of Revenue with a clearer understanding of the particular types of problems which existed at the local level so that assistance could be structured accordingly.

A smooth, orderly implementation of Proposition 2½ required communication among all parties, and the Department of Revenue was encouraged by the tremendous cooperation received from local officials across the Commonwealth during the last two years.

Despite the time constraints imposed by the responsibilities to oversee the implementation of Proposition 2½, the Division of Local Services worked

with local financial officials across the state to implement the new Improved Uniform Municipal Accounting System (IUMAS) which will bring Massachusetts cities and towns into conformity with good, sound, accounting practices. Division of Local Services employees went into town halls to train and oversee the pilot implementation of this new system.

In addition the Division of Local Services continued to reach out to local officials by instituting a series of seminars bringing cash management techniques to local treasurers which will help bring millions of dollars of interest earnings into local government coffers, thus helping reduce the reliance on property taxpayers. Also, the Division implemented policies designed to provide local officials with up-to-date guidelines written in layman's language on new laws and procedures affecting local financial practices.

Also the Division of Local Services has made great strides in improved training and technical assistance to local assessing officials. The Division in conjunction with the Massachusetts Association of Assessing Officers conducted two schools, each of twelve (12) weeks duration in Worcester and Middlesex Counties. These schools, plus two more to be held in Berkshire and Norfolk/Plymouth Counties, in addition to the Assessors' Course at the University of Massachusetts, Amherst, which are training assessors to meet minimum standards of assessment and classification, have met with enthusiastic response.

Overall, the Division of Local Services increased the number of hours by 100% which were expended by Department of Revenue personnel in providing teachers and assistance to local assessors, accountants, auditors, collectors, and treasurers.

Substantial progress has been made in improving the budget preparation process at the local level with the design of the Municipal Data Bank which we hope to fully implement in the upcoming year.

We have also seen tremendous progress made to date by Massachusetts communities in achieving constitutionally and Court ordered equity in their tax base with 198 cities and towns achieving full and fair cash value. In addition to producing equity, revaluations have produced a substantial amount of heretofore untaxed revenue.

In summary then, the goals of the Department of Revenue in working with local officials over the past three years have been to shift the emphasis from solely being a strong regulator of financial and accounting practices to one where the Division of Local Services has reached out to the cities and towns to provide them more and better tools through training and technical assistance. The end result is an improvement in the way business is conducted at the local level as well as a better understanding at the state level of the problems facing our cities and towns.

— Edward J. Collins, Jr.

SUMMARY - TRAINING AND TECHNICAL ASSISTANCE

	APPROXIMATE HOURS		
	Preparation	Training	Total
I FORMAL TRAINING			
A. Bureau of Accounts Annual Schools for Accountants, Auditors, Treasurers, Collectors, Municipal Managers, Finance Committees and Massachusetts Society of C.P.A.'s			
Totals	150	190	340
B. Property Tax Bureau			
Tax Rate Instructions	75	38	113
Assessors' School (University of Mass.)	25	5	30
Collectors' School (University of Mass.)	35	16	51
Totals	135	59	194
C. Bureau of Local Assessment			
Assessors' School (University of Mass.)	30	100	130
County Schools (Assessors)	10	120	130
Classification Training	20	215	235
Collectors' School	15	5	20
Totals	75	440	515
II INFORMAL TRAINING			
A. Bureau of Accounts			
Quarterly meetings of various professional associations	121	60	181
B. Property Tax Bureau			
Collectors & Treasurers Meetings			
Regional Meetings	30	25	55
Proposition 2½		5	5
Totals	30	30	60
C. Bureau of Local Assessment			
Assessors' Association	60	125	185
Regional Public Meetings	40	60	100
Municipal Associations	5	15	20
Totals	105	200	305
III TECHNICAL ASSISTANCE			
A. Bureau of Accounts		751	
B. Property Tax Bureau		20	
C. Bureau of Local Assessment (Field)		600	
Totals			1,371
IV MISCELLANEOUS			
A. Bureau of Accounts			
1. Telephone Inquiries		3,960	
2. Written Inquiries		1,430	
3. Technical Assistance		1,205	
Totals			6,595
B. Property Tax Bureau			
1. Telephone Inquiries		1,500	
2. Written Inquiries		2,000	
3. Technical Assistance		500	
Totals			4,000
C. Bureau of Local Assessment			
1. Telephone Inquiries		2,000	
2. Written Inquiries		1,800	
3. Technical Assistance		1,450	
Totals			5,250

V GRAND RECAPITULATION

A. Bureau of Accounts	7,867
B. Property Tax Bureau	4,274
C. Bureau of Local Assessment	6,670
Grand Total Hours	18,811

BUREAU OF ACCOUNTS

The primary objective of the Bureau of Accounts is to supervise, assist and monitor the financial management and accounting practices of the 39 cities, 312 towns, 14 counties and 170 special districts.

In an effort to accomplish the primary objective, the Bureau devotes much of its resources towards enhancing the efforts of local financial officials and departments such as the treasurers, city auditors, town accountants, district finance officers, etc. This is achieved through a myriad of related functions which include:

1. Installing and maintaining uniform municipal accounting and financial reporting systems.
2. Rendering financial and legal compliance audits in accordance with generally accepted auditing standards (GAAS).
3. Monitoring, reviewing and overseeing the auditing techniques and related reporting standards contained in the audit reports of the private independent public accountants (IPA).
4. Developing and delivering professional development training programs for governmental finance and accounting officials.
5. Rendering "hands on" technical assistance in fiscal operational and planning areas such as cash management, accounting, record keeping systems, treasury operations, management information systems, etc.
6. Accumulating, processing and disseminating pertinent municipal and other local government unit financial statistics.
7. Perform in-depth evaluation of systems of internal control and prepare reports to management on the weakness noted along with detailed recommendations for improvement. This function includes performance auditing.
8. Interpreting recently enacted or existing legislation.
9. Maintaining and publishing a compendium of municipal law, best known as Bulletin #27.
10. Assisting the legislature in its efforts toward improving the statutes relative to local fiscal affairs.

11. Maintaining all local governmental unit debt records including overseeing the legal limits, the issuance of new debt and the overall debt levels of the Commonwealth's local governmental jurisdictions.
12. Participating in the creation and development of an all-encompassing effort to streamline and to make efficient a data collection and reporting system, better known as a "Municipal Data Bank".
13. Conduct special investigations or fraud audits when requested or deemed necessary.
14. Assisting a number of other state regulatory bodies in carrying out their functions. This includes the following boards and committees:

Emergency Finance Board	(C. 49 - 1933 and C. 74 - 1945)
Emergency (Loan) Board for county matters	(C. 35 S. 36A)
Emergency (Loan) Board for city, town and district matters	(C. 44 S. 8(9))
County Personnel Board	(C. 35 S. 48-56)
Contributory Retirement Appeals Board	(C. 32 S. 16(4))
Flood Relief Board	(C. 698-699 - 1955)
Qualified Bond Board	(C. 44A)

Fiscal 1982 Major Accomplishments

1. Improved upon and successfully installed in a number of communities, a revised Uniform Municipal Accounting System. This enables communities to prepare financial reports that conform to generally accepted accounting principles (GAAP), and to meet nationally recognized standards of financial reporting excellence.
2. Successfully presented a two day data processing symposium. Over 3,000 local officials from a variety of disciplines had an opportunity to observe over 40 exhibits of hardware, software, applications packages and service bureaus as well as exchange ideas with peers, sit in on over a dozen technical seminars and make contact with other knowledgeable data processing professionals.
3. As a follow up to the data processing symposium, a municipal data processing directory has been printed. This directory will be a current inventory of the data processing equipment, applications and/or service bureaus being used by over 80% of the local governmental units within the Commonwealth.
4. Strongly encouraged the adoption of better fiscal management procedures including the use of cash

flows for fiscal planning and the aggressive investment of "idle" funds temporarily not required to fund operations or other costs.

5. Continued to administer a program that guarantees that all communities and counties that received \$25,000 or more in Federal Revenue Sharing funds fulfilled all their audit requirements.
6. Continued to improve upon the audits rendered by both Bureau of Accounts examiners as well as independent private C.P.A. firms. This resulted in our continuing to pass the quality review examination performed by the Office of Revenue Sharing in Washington.
7. Commenced the development of a new treasurer's manual that, upon completion, will assist newly elected or appointed treasurers, as well as help refresh incumbents, in carrying out their duties and responsibilities.
8. Continued to assist the Collector/Treasurers' and the Accountant/Auditors' Association in efforts toward education of their membership and the development of a voluntary certification program.
9. Continued to strengthen municipal finance laws in order to close the gaps that allow deferred financing of current operating costs and continual erosion of the communities fiscal condition.
10. Continued participating in the overall efforts of the Division of Local Services in providing for a smooth and orderly transition under Proposition 2½ and under the new county reform act.

Summary

Fiscal 1982 has been a very exciting and rewarding year for those of us who have set our sights on trying to improve and professionalize our municipal fiscal practices. The revised accounting system and financial reporting system will go a long way in helping our cities and towns improve their credit worthiness with the bond rating agencies and the investment community. This is a critical need in attempting to live under Proposition 2½.

The other major undertakings of the Bureau such as aggressive investment of idle funds, comparative data analysis through the Municipal Data Bank, technical assistance, performance auditing, data processing seminars, etc. will better equip our local governments as they face this era of limited financial resources.

Fiscal 1982 Statistics

Cities, Towns, Districts	
Cities Audited	2
Towns Audited	37
All Purpose Districts Audited	18
Regional School Districts Audited	28
Special (Local Department)	14
TOTAL	99

Income (loss) Bureau of Accounts	
Audit Assessment	\$815,969
Sales	----
Certification of Notes, etc.	\$ 83,270
Miscellaneous	\$ 535
TOTAL	\$899,774
Operating expenses	<u>\$1,537,286</u>
Excess (deficit)	<u>\$(637,512)</u>

Counties

In the County Section of the Bureau there are a total of 75 offices which we are required to audit. During fiscal 1982, 16 audits were completed, made up of the following types of County agencies:

Audit of County Agencies	
County Treasurers	3
Registry of Deeds	7
Jailers and Masters	5
Hospitals	1
TOTAL	16

Fiscal 1983 Goals

1. Further installation of the revised Uniform Municipal Accounting System.
2. Development of a second annual all-encompassing municipal data processing symposium.
3. Expansion of fiscal management and accounting practices currently in use. This includes the goal of introducing automated data processing alternatives as a means of providing better efficiency and more economical applications.
4. Enhancement and expansion of the capability of the Bureau to lend "hands on" technical assistance to local finance and accounting officials.
5. Development of a program/performance audit capability, as well as, the creation of a consultation team that can assist cities and towns in streamlining and improving their levels of productivity and service delivery.
6. Development of a "fiscal stress" indicator system to assist in overseeing fiscal conditions of cities, towns and counties.
7. Creation of a number of technical training sessions to be conducted throughout the Commonwealth. This would include a "New Treasurer's Day" and a "New Accountant/Auditor's Day".
8. Improvement of the dissemination of "advisory opinions" to municipal officials about fiscal management matters through Informational Guideline Releases (I.G.R.).
9. Assist several cities and towns in expanding

their audit scope so as to include the new standard of audit efficiency promulgated by the Federal government. This is called the "single audit concept".

10. Continue to encourage the use of professional financial management techniques, procedures and systems through both education and monitoring.

— Harvey J. Beth

BUREAU OF LOCAL ASSESSMENT

The Bureau of Local Assessment supervises property valuation and assessment in the 351 cities and towns of the Commonwealth, with the goal of ensuring fair and uniform property taxes for Massachusetts taxpayers. In performing its duties, the Bureau establishes reasonable standards and assists local assessors in fulfilling their legal responsibilities.

The substantial changes in property tax law and requirements, brought about by Chapter 797 of the Acts of 1979 in regard to property valuation and classification and by Chapter 580 of the Acts of 1980 (Proposition 2½), have significantly increased the responsibilities of both state and local property tax officials without an accompanying increase in resources to achieve the laudable goal of fair and reasonable property taxation in the Commonwealth. Nevertheless, the Bureau can report significant progress during the 1981 - 1982 fiscal year.

Fiscal Year 1982 Major Accomplishments

1. Equalized Valuations

The Bureau is responsible for preparing an Equalized Valuation for each city and town in the Commonwealth in every even-numbered year, pursuant to Chapter 58, section 9 - 10C. The Equalized Valuations are the Commissioner's estimates of the market value of all taxable property, and provide a method of comparison among the 351 municipalities for distribution of state aid and apportionment of county costs and other assessments.

In fulfilling this responsibility, the Bureau performed equalization studies and property appraisals, and on June 1, 1982 notified each city and town of its proposed equalized valuation. Hearings held during the month of June afforded local officials the opportunity of reviewing the proposed valuations and presenting information to the Bureau prior to the Commissioner's final determination of value.

The Commissioner's final determination estimates the fair cash value of real and personal property subject to local taxation in the Commonwealth as \$125,174,302,000, which reflects an average increase in municipal valuation of 42.5% over the 1980 Equalized Valuations.

2. Certification of Locally Assessed Values

During the past year the Bureau has continued its steady progress toward attaining full and uniform property assessments throughout the Commonwealth. In fiscal year 1982, one hundred (100) cities and towns were certified by the Bureau as assessing property at full and fair cash value, bringing to a total of 198 the number of communities certified pursuant to Chapter 797 of the Acts of 1979. The remaining 153 cities and towns are carrying out revaluation programs scheduled for certification review in fiscal year 1983. In addition, the 98 communities certified for fiscal year 1981 are updating and equalizing valuations for biennial recertification in fiscal year 1983. The biennial recertification requirement is intended to ensure that equitable property tax assessments are maintained for future years.

To assist municipalities in achieving certified values, the Bureau advises local assessors on the development of reassessment programs, reviews and approves revaluation plans and contracts with private appraisal firms, and monitors the progress of the revaluation programs. At the completion of the program the Bureau reviews the new valuations for purposes of certification.

The Bureau's appraisal staff performed the formidable task of conducting on-site reviews of new assessed values in 125 cities and towns seeking certification for fiscal year 1982, advised assessors and their contractors, where necessary, of corrective action required, and returned, in some cases, three and four times to a community to ensure that there was a uniform application of acceptable appraisal methodology in each major property class. With the enactment of Chapter 454 of the Acts of 1981, which authorized estimated tax notices in lieu of fall tax bills, the Bureau's certification reviews continued until the very end of the fiscal year.

3. List of Qualified Revaluation Contractors

In July, 1981, the Commissioner promulgated Regulation 58.04 governing the establishment of a list of Revaluation Contractors qualified to perform appraisals of one or more classes of property for tax purposes in the Commonwealth, as required by General Laws Chapter 58 section 1A. The initial list of Qualified Revaluation Contractors was published in January, 1982. Only contractors appearing on this list may contract with cities and towns to provide such revaluation services. The purpose of the publication of such a list is to provide municipalities with some measure of assurance that revaluation services by private firms will be performed in a competent and timely manner.

4. Guidelines for Assessors and Other Local Financial Officials

To provide uniform standards for assessment administration, the Bureau prepared the following Informational Guideline Releases during fiscal year 1982.

81-404/Proposition 2½ Property Tax Limitation in Communities Not Certified at Full and Fair Cash Value for Fiscal Year 1982.

- 81-405 Classification: Annual Determination of Tax Levy Percentages.
- 81-406 Classification: Implementation Requirements.
- 81-401 Chapter 782 - Proposition 2½ Changes - Full and Fair Cash Value.
- 82-402 Chapter 782, Proposition 2½ Changes - Increase to Tax Base.
- 82-403 Guidelines for Tax Mapping.
- 82-404 Chapter 47, Extension of Time for Determining Equalized Valuations.
- 82-405 Chapter 506, Appeals from the Valuation of Certain State Owned Land located in Cities and Towns.
- 82-406 Chapter 552, In Lieu of Tax Payments by Housing and Redevelopment Authorities.

5. Training of Assessors

The Bureau conducted fifteen, primarily evening, workshops on Property Classification at various locations across the state.

Bureau personnel contributed to the preparation of a Comprehensive Training Manual on Assessment Administration and to the teaching of the Basic Course for Assessors given three times during fiscal year 1982. This instruction included assessment law, procedure and property valuation. Information and materials on Proposition 2½ and other changes in the law were provided at various regional meetings and workshops organized by the Division of Local Services. In addition, sessions on mass appraisal methods and valuation testing were presented at several conferences of the Massachusetts Association of Assessing Officers.

6. Valuation of Special Types of Properties

The Bureau determined the fair cash valuation of certain types of properties and certified the values of such properties to assessors for local taxation:

PIPELINES:

Number of Cities/Towns for Each Type

Algonquin Gas	(69)
Exxon Company U.S.A.	(14)
Mobil Pipe Line Company	(18)
Shell Oil Company	(21)
Tenneco Incorporated	(89)

TOTAL VALUES	1981	1982	Increase
Algonquin	\$24,900,000	\$27,144,000	\$ 2,244,000
Exxon	1,381,500	1,430,100	48,600
Mobil	1,670,100	1,733,600	63,500
Shell	1,311,900	1,361,700	49,800
Tenneco	22,407,000	32,858,000	10,451,000
Total	\$51,670,500	\$64,527,400	\$12,856,900

TELEPHONE & TELEGRAPH COMPANIES:

Number of Cities/Towns for Each Type

American Telephone	(108)
Elizabeth Island Telephone	(1)
Granby Telephone	(1)
New England Telephone and Telegraph	(349)
Richmond Telephone Company	(1)
Taconic Telephone	(1)
Western Union Telegraph Company	(23)

TOTAL VALUES	1981	1982	Increase
American	\$ 18,693,100	\$ 18,182,900	\$ (510,200)
Elizabeth	3,600	3,600	Same
Granby	26,600	28,400	1,800
New England	677,454,500	711,694,600	34,240,100
Richmond	71,800	73,800	2,000
Taconic	21,300	22,000	700
Western Union	443,800	463,500	19,700
Total	\$696,714,700	\$730,468,800	\$33,754,100

7. Valuations for in-lieu-of-tax payments to cities and towns.

The Bureau established valuations for:

- Land newly acquired by the state and subject to state reimbursement for loss of taxes, pursuant to Chapter 58, section 13.
- Certain land held by one municipality in another city or town which revalued its property in fiscal year 1981, for in lieu of tax payment by the holding municipality, pursuant to General Laws Chapter 59, section 5D - 5F.

8. Technical Assistance to local assessors in regard to General Laws Chapter 61, 61A, 61B (Valuation of Forest, Agricultural-Horticultural and Recreational Land).

Fiscal 1983 Goals

The Bureau's primary objective is to improve assessment administration in Massachusetts and to assist local officials in maintaining equitable and up-to-date property valuations. The Bureau will continue its efforts to achieve and maintain fair cash valuations of all property subject to local taxation and to gain legislative support which will minimize the local cost of biennial property revaluations.

— Jane H. Malme

PROPERTY TAX BUREAU

The functions of the Property Tax Bureau are to advise and assist assessors, collectors, treasurers and other municipal officials in the interpretation of tax laws; to prepare forms for use by cities, towns and districts; to assist in the determination of tax rates; to assure that city and town tax levies are in compliance with the limitations imposed by Proposition 2½; to prepare statistics from the Recapitulation Sheets for use in analysis of the comparative levels of taxation among communities; to determine the valuation of motor vehicles for the collection of the Motor Vehicle and Trailer Excise by the cities and towns of the Commonwealth; to reimburse cities and towns for tax revenue lost as the result of granting exemptions to qualified veterans, blind persons, surviving spouses, orphans and certain elderly persons; to reimburse cities and towns for the loss of tax revenue from certain state owned land and certain land used for flood control purposes and to determine the minimum amount and approve the bonds to be furnished by collectors, treasurers, deputy collectors and other town officials and to approve the form of such bonds.

Fiscal 1982 Major Accomplishments

Tax Rate Section - Fiscal year 1982 city and town tax levies were the first such tax levies to be subject to the limits imposed by Proposition 2½. In addition to the usual review of city, town and district tax rates to determine mathematical accuracy and compliance with over-lay and estimated receipts requirements, personnel of the tax rate section examined city and town Recapitulation Sheets and supporting data to assure compliance with the Proposition 2½ limits. Such limits had previously been determined, and the cities and towns were notified of their fiscal year 1982 levy limits by the Property Tax Bureau. Preliminary levy limits for budget purposes only for fiscal year 1983 were computed, and the cities and towns were notified of such limits.

Statistical Section - In fiscal year 1982 the Property Tax Bureau reported weekly trends in spending and taxation by Massachusetts municipalities. The increased demand for complete and reliable statistical projections resulting from the passage of Proposition 2½ was met by the statistical section producing several studies analyzing Proposition 2½, the motor vehicle excise, cherry sheet aid and their effects upon the property tax. These analyses have provided the data for state, town and city officials as well as for voters to make effective and efficient policy and budgetary decisions.

In conjunction with the Bureau of Accounts, the Property Tax Bureau generally aids and assists local officials in the performance of their fiscal and fiduciary capabilities and responsibilities.

Motor Vehicle and Trailer Excise Section - In 1982 this section valued 67,004 vehicles for processing by the Registry of Motor Vehicles. The vehicles so valued were vehicles which cannot be computer valued in the same manner as pleasure cars and consisted of trucks, trailers, foreign cars and mobile homes. This section also reviews the values assigned to pleasure cars at the request of taxpayers and local officials.

Exemptions and Reimbursements Section - Requests by cities and towns for reimbursement for tax revenue lost because of exemptions granted under the provisions of G.L. C.58, soc.8A and C.59, sec.5 were processed and reimbursements were approved as follows:

CL. 17	Surviving spouses, minor children with parent deceased or persons 70 years of age or older	\$1,269,431.50
Cls. 22A thru 22E and paraplegics	Veterans with a war service connected disability of 10% or more	1,460,194.71
CL. 41	Persons 70 years of age or older-56, 586 exemptions granted throughout the Commonwealth. The cities and towns were reimbursed at the rate of \$176.72 for each exemption granted	10,000,000.00 \$13,020,294.95

Cities and towns in which property has been taken for flood control purposes were reimbursed for the loss of tax revenue on such property as required by G.L. C.58, sec.17B. The City of Boston was paid \$357,570 as the annual reimbursement for loss of taxes on land taken for the Government Center.

Educational and Training Section - This section's activities are designed to insure uniformity in the tax assessment and collection practices of local officials on a state-wide basis, and to keep those practices up-to-date with changes in the laws relating to local taxation.

To this end the section drafts Informational Guideline Releases covering recent decisions by the courts and the Appellate Tax Board, and new statutes affecting local taxation. The releases are written in non-technical language and serve not only to notify local officials of particular developments but to analyze the implications of those developments, indicating any necessary changes in assessment or collection practices. In fiscal 1982 ten Informational Guideline Releases were sent to local officials by the Property Tax Bureau.

The educational and training section also conducts instructional programs at various locations throughout the Commonwealth, often in conjunction with other bureaus of the Department of Revenue or with other state agencies. The most extensive program in which members of the section took part in fiscal 1982 was the annual course on Assessment Administration and Tax Laws presented at the University of Massachusetts in Amherst.

Bonding Section - This section computes the minimum amount of the bonds to be furnished by local tax collectors, treasurers and city and town clerks. The bonds of the foregoing officials and certain other persons required to furnish surety bonds are examined by the personnel of this section to determine that the amount and form of the bond are proper before approval is issued.

Correspondence and Miscellaneous Section - This section answers written inquiries relative to local taxation addressed to the Property Tax Bureau and prepares replies to such inquiries directed to the Commissioner's office or to other state agencies.

Requests by assessors for authority to abate certain unpaid local taxes under the provisions of G.L. C.58, sec.8 are processed by this section. Strict adherence to recently issued guidelines and revised procedures are required.

Fiscal 1983 Goals

- (1) To revise and improve tax rate review forms and procedures in order to eliminate unnecessary correspondence and expedite approval of city, town and district tax rates.
- (2) To increase the educational activities of the Bureau by conducting schools, training sessions and seminars and to cooperate with other state agencies and organizations of local officials in conducting and sponsoring such programs.
- (3) To continue to provide guidance for local financial officials by the issuance of Informational Guideline Releases and the updating of manuals.
- (4) To continue to furnish local officials and other interested persons with current and accurate information upon which to make decisions in the area of municipal operations and finance.

— Anthony P. Grosso

FISCAL YEAR 1982 — CERTIFICATION / CLASSIFICATION STATUS REPORT

Towns Approved @ Full Value	Total Valuation	Minimum Residential Factor	Residential Factor Selected	Tax Rates Approved
1. Adams	141,970,100	83.6928	1	23.80
2. Agawam	450,702,060	86.7425	1	25.00
3. Amesbury	223,813,550	82.7883	1	25.00
4. Andover	987,586,100	81.5070	1	19.50
5. Ashland	249,183,620	84.7259	1	21.80
6. Avon	124,161,000	65.0000	88.2075	RO = 20.00 CIP = 26.00
7. Bedford	490,055,300	65.0000	94.8742	R = 20.85 O = 17.72 CIP = 23.62
8. Belchertown	129,905,557	89.3572	1	18.70
9. Beverly	884,810,600	85.6493	92.8250	RO = 22.85 CIP = 30.77
10. Billerica	766,794,551	83.4478	1	25.00
11. Blackstone	87,020,620	92.1529	1	22.30
12. Boxborough	101,230,930	87.9154	95.5370	R = 15.04 O = 13.54 CIP = 19.68
13. Boxford	203,041,845	98.6802	1	15.90
14. Boylston	77,355,606	94.0756	1	21.26
15. Brimfield	52,918,500	82.9261	1	18.32
16. Brookline	1,733,718,500	92.6241	95.5745	RO = 24.96 CIP = 30.54
17. Burlington	876,659,550	65.0000	80.1987	R = 18.80 O = 16.00 CIP = 28.60
18. Carver	127,253,370	85.6533	90.2443	RO = 21.58 CIP = 32.04
19. Charlton	121,503,785	94.4951	1	12.83
20. Chester	22,576,370	89.7702	1	17.38
21. Chilmark	182,761,136	97.9818	1	3.00
22. Clinton	191,155,900	80.0633	80.0633	RO = 17.96 CIP = 33.65
23. Concord	644,050,837	89.6999	1.0071	R = 23.60 O = 20.06 CIP = 23.43
24. Dracut	376,771,289	93.9834	1	22.46
25. Dunstable	45,877,162	96.6950	1	15.71
26. Duxbury	416,749,150	94.5364	1	23.80
27. E. Longmeadow	308,182,560	73.1084	1	23.40
28. Erving	118,316,071	65.0000	65.0000	RO = 6.13 CIP = 9.97
29. Fairhaven	271,452,060	82.4177	1	24.00
30. Framingham	1,622,272,800	78.9024	91.7285	RO = 22.90 CIP = 29.86
31. Gardner	239,631,682	77.6541	1	24.60
32. Gloucester	722,464,700	87.2197	95.8594	R = 23.94 O = 20.22 CIP = 28.84

R = Residential

O = Open Space

C = Commercial

I = Industrial

P = Personal Property

<u>Towns @ Full Value</u>	<u>Total Valuation</u>	<u>Minimum Residential Factor</u>	<u>Residential Factor Selected</u>	<u>Tax Rates Approved</u>
33. Gosnold	25,607,080	96.7210		
34. Hardwick	30,298,655	91.2239	1	22.00
35. Harwich	475,884,842	93.2667	1	13.90
36. Haverhill	692,796,400	75.9863	1	25.00
37. Hawley	8,270,435	95.4992	1	12.50
38. Hingham	655,235,000	90.3338	1	23.20
39. Hinsdale	39,003,831	80.8942	1	18.00
40. Hopedale	70,304,840	86.4666	95.0000	RO = 24.04 CIP = 29.97
41. Lakeville	137,431,100	93.5387	1	17.57
42. Lancaster	107,752,500	92.0753	1	20.00
43. Lawrence	689,673,230	72.7601	86.3800	RO = 23.23 CIP = 33.62
44. Leominster	584,857,032	74.6984	1	23.00
45. Leverett	36,759,440	95.1573	1	17.30
46. Lexington	1,241,951,900	86.7516	91.1712	RO = 18.97 CIP = 27.74
47. Littleton	193,329,872	77.7714	1	20.56
48. Longmeadow	479,099,561	97.3613	1	21.71
49. Mansfield	399,829,200	65.0000	1	17.00
50. Marlborough	645,023,299	78.5480	81.0000	RO = 20.25 CIP = 36.07
51. Marshfield	497,683,385	93.9176	1	25.00
52. Mendon	75,197,303	91.9129	1	18.66
53. Methuen	694,383,130	87.6313	1	22.40
54. Middlefield	9,547,013	83.0005	1	16.10
55. Millbury	183,478,975	86.2103	1	24.80
56. Milton	668,236,149	95.2680	1	24.25
57. Monroe	5,597,540	65.0000	1	25.00
58. Monterey	34,766,800	89.1209	1	11.20
59. Natick	796,901,257	80.2158	1	22.60
60. Needham	1,030,540,068	86.2038	1	21.00
61. New Salem	13,636,366	93.3136	1	17.00
62. Newburyport	346,396,470	84.7974	1	23.90
63. Newton	3,106,626,708	90.4507	90.4509	RO = 21.88 CIP = 36.29
64. North Reading	271,241,040	86.4594	1	25.00
65. Norwell	285,559,043	90.7624	1	23.80
66. Norwood	741,994,800	75.7405	96.8072	RO = 20.80 CIP = 22.90
67. Pittsfield	740,337,990	76.5834	88.0996	RO = 30.35 CIP = 43.20
68. Plympton	47,426,951	79.5374	1	23.00
69. Princeton	60,510,795	93.2673	1	20.58
70. Randolph	564,313,133	86.9294	1	24.40
71. Reading	599,483,900	92.5093	1	23.00
72. Rock and	225,539,760	85.1036	1	28.40
73. Rowe	181,737,487	65.0000	1	5.79
74. Rowley	89,568,399	87.1085	1	16.50
75. Saugus	571,598,650	79.3107	91.7243	RO = 22.93 CIP = 30.00

R = Residential

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I = Industrial

P = Personal Property

<u>Towns @ Full Value</u>	<u>Total Valuation</u>	<u>Minimum Residential Factor</u>	<u>Residential Factor Selected</u>	<u>Tax Rates Approved</u>
76. Scituate	464,007,950	94.1217	1	25.00
77. Seekonk	317,527,690	78.4895	1	21.76
78. Sherborn	183,612,950	94.1025	1	20.63
79. Stockbridge	96,880,903	86.9853	1	17.28
80. Stoneham	478,000,000	89.6284	1	24.80
81. Stoughton	503,130,500	84.9819	97.1045	RO = 22.14 CIP = 24.99
82. Sutton	131,432,181	86.9461	1	16.72
83. Swampscott	399,699,020	93.9432	1	25.00
84. Tisbury	173,066,650	88.7325	1	12.90
85. Townsend	138,801,879	87.4501	1	20.00
86. Uxbridge	138,756,270	86.1499	1	24.50
87. Wakefield	618,232,100	86.3994	1	24.50
88. Walpole	494,801,170	83.6768	1	22.40
89. Ware	124,795,410	83.2538	1	20.90
90. Wayland	473,507,448	93.9059	1	22.47
91. Webster	234,422,023	82.1077	91.0538	RO = 16.39 CIP = 22.50
92. West Boylston	153,914,210	82.9309	1	21.20
93. W. Springfield	531,397,849	71.0000	85.3259	RO = 21.32 CIP = 31.30
94. West Tisbury	129,569,265	84.9075	1	4.50
95. Westford	326,532,522	92.9719	1	22.80
96. Weston	614,555,900	93.1764	1	17.36
97. Weymouth	963,571,850	89.2344	91.9258	RO = 26.50 CIP = 35.67
98. Williamstown	149,628,000	87.4869	1	24.38

R = Residential

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Massachusetts Individual Income Tax Returns/1980
Table 1. Number of Returns and Amounts of Income by Class and Total
by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income		Total 10% Income	Total Mass. AGI
			Interest and Dividends	Capital Gains		
Under \$5,000	614,438	\$1,433,232	\$ 36,679	\$ 7,057	\$ 43,736	\$1,476,968
\$5,000 Under \$10,000	462,356	3,332,381	87,132	19,565	106,697	3,439,079
\$10,000 Under \$15,000	383,463	4,628,102	89,987	26,292	116,279	4,744,381
\$15,000 Under \$20,000	297,166	5,055,473	87,583	32,126	119,709	5,175,182
\$20,000 Under \$25,000	243,175	5,328,148	81,616	36,227	117,843	5,445,991
\$25,000 Under \$30,000	182,475	4,881,200	74,895	36,915	111,810	4,993,010
\$30,000 Under \$35,000	125,099	3,934,089	70,136	38,439	108,575	4,042,663
\$35,000 Under \$40,000	78,349	2,820,586	63,934	37,182	101,116	2,921,702
\$40,000 Under \$45,000	47,342	1,910,741	55,828	35,369	91,197	2,001,938
\$45,000 Under \$50,000	29,201	1,298,576	50,652	31,794	82,445	1,381,021
\$50,000 Under \$60,000	31,589	1,577,390	84,927	54,514	139,441	1,716,831
\$60,000 Under \$70,000	16,014	919,661	67,810	45,330	113,139	1,032,800
\$70,000 Under \$80,000	9,773	632,019	56,209	41,111	97,320	729,339
\$80,000 Under \$90,000	6,530	472,968	45,991	33,804	79,794	552,763
\$90,000 Under \$100,000	4,479	355,385	40,377	28,399	68,776	424,160
\$100,000 Under \$150,000	10,132	968,891	139,261	102,027	241,287	1,210,178
\$150,000 Under \$200,000	3,082	384,697	79,350	62,698	142,048	526,745
\$200,000 Under \$500,000	2,910	486,339	179,338	154,319	333,658	819,997
\$500,000 Under \$1,000,000	355	90,438	69,857	75,470	145,327	235,765
\$1,000,000 Or Over	158	84,006	68,845	167,532	236,378	320,383
Overall Totals	2,548,086	\$40,594,321	\$1,530,407	\$1,066,169	\$2,596,577	\$43,190,898
Under \$25,000	2,000,598	\$19,777,336	\$ 382,998	\$ 121,267	\$ 504,265	\$20,281,601
\$25,000 Under \$50,000	462,466	\$14,845,192	\$ 315,445	\$ 179,698	\$ 495,143	\$15,340,335
\$50,000 Under \$100,000	68,385	\$ 3,957,422	\$ 295,313	\$ 203,158	\$ 498,471	\$ 4,455,893
\$100,000 Of More	16,637	\$ 2,014,371	\$ 536,651	\$ 562,046	\$1,098,698	\$ 3,113,069

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1980 (Single)
Table 1A. Number of Returns and Amounts of Income by Class and Total
by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under \$5,000	521,295	\$1,208,458	\$ 29,682	\$ 5,297	\$ 1,647	\$1,243,437
\$5,000 Under \$10,000	346,146	2,488,082	61,691	12,860	74,551	2,562,633
\$10,000 Under \$15,000	250,764	3,004,930	56,423	14,213	70,636	3,075,565
\$15,000 Under \$20,000	134,461	2,248,247	49,879	16,066	65,945	2,314,192
\$20,000 Under \$25,000	63,720	1,353,501	42,341	16,015	58,357	1,411,858
\$25,000 Under \$30,000	26,209	664,393	33,108	14,124	47,233	711,625
\$30,000 Under \$35,000	12,102	349,513	26,956	12,980	39,935	389,448
\$35,000 Under \$40,000	6,221	197,803	22,713	10,980	33,693	231,496
\$40,000 Under \$45,000	3,505	121,085	17,734	9,457	27,191	148,276
\$45,000 Under \$50,000	2,232	82,600	14,824	8,172	22,996	105,596
\$50,000 Under \$60,000	2,579	105,858	22,403	12,179	34,582	140,440
\$60,000 Under \$70,000	1,406	63,339	16,752	10,588	27,340	90,679
\$70,000 Under \$80,000	880	44,407	12,508	8,948	21,456	65,863
\$80,000 Under \$90,000	550	32,342	8,215	6,015	14,230	46,572
\$90,000 Under \$100,000	402	23,737	9,274	5,033	14,307	38,044
\$100,000 Under \$150,000	907	60,972	29,218	18,002	47,220	108,191
\$150,000 Under \$200,000	280	24,098	15,127	8,614	23,741	47,839
\$200,000 Under \$500,000	301	33,474	32,266	21,826	54,092	87,567
\$500,000 Under \$1,000,000	44	10,029	11,657	7,162	18,819	28,849
\$1,000,000 Or Over	26	14,492	23,218	22,345	45,563	60,054
Overall Totals	1,374,030	\$12,131,360	\$ 535,989	\$ 240,876	\$ 776,865	\$12,908,225
Under \$25,000	1,316,386	\$10,303,218	\$ 240,016	\$ 64,451	\$ 304,467	\$10,607,685
\$25,000 Under \$50,000	50,269	\$ 1,415,393	\$ 115,335	\$ 55,712	\$ 171,048	\$ 1,586,441
\$50,000 Under \$100,000	5,817	\$ 269,684	\$ 69,152	\$ 42,763	\$ 111,915	\$ 381,598
\$100,000 Or More	1,558	\$ 143,065	\$ 111,485	\$ 77,950	\$ 20,036	\$ 332,500

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1980 (Joint)
Table 1B. Number of Returns and Amounts of Income by Class and Total
by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income		Total 10% Income	Total Mass. AGI
			Interest and Dividends	Capital Gains		
Under \$ 5,000	84,616	\$ 203,603	\$ 6,656	\$ 1,668	\$ 8,324	\$ 211,927
\$5,000 Under \$10,000	108,609	788,769	24,594	6,482	31,076	819,845
\$10,000 Under \$15,000	126,970	1,554,314	32,649	11,644	44,293	1,598,607
\$15,000 Under \$20,000	159,430	2,752,017	36,826	15,616	52,443	2,804,460
\$20,000 Under \$25,000	177,707	3,936,968	38,558	19,829	58,387	3,995,355
\$25,000 Under \$30,000	155,438	4,195,443	41,105	22,367	63,472	4,258,914
\$30,000 Under \$35,000	112,606	3,573,073	42,425	25,125	67,550	3,640,624
\$35,000 Under \$40,000	71,943	2,616,649	40,790	25,885	66,675	2,683,325
\$40,000 Under \$45,000	43,703	1,784,766	37,725	25,511	63,235	1,848,001
\$45,000 Under \$50,000	26,881	1,212,618	35,296	23,352	58,648	1,271,266
\$50,000 Under \$60,000	28,888	1,465,907	61,979	41,847	103,827	1,569,734
\$60,000 Under \$70,000	14,539	852,634	50,509	34,523	85,031	937,665
\$70,000 Under \$80,000	8,842	584,756	43,345	31,514	74,859	659,615
\$80,000 Under \$90,000	5,951	438,983	37,246	27,505	64,752	503,734
\$90,000 Under \$100,000	4,060	330,623	30,694	23,181	53,876	384,498
\$100,000 Under \$150,000	9,190	905,203	108,885	83,541	192,426	1,097,628
\$150,000 Under \$200,000	2,790	359,320	63,459	54,030	117,489	476,809
\$200,000 Under \$500,000	2,586	450,679	143,549	131,326	274,875	725,554
\$500,000 Under \$1,000,000	306	79,255	57,127	66,897	124,024	203,278
\$1,000,000 Or Over	129	69,399	44,369	141,151	185,520	254,919
Overall Totals	1,145,184	\$28,154,978	\$ 977,786	\$ 812,995	\$1,790,781	\$29,945,759
Under \$25,000	657,332	\$ 9,235,672	\$ 139,283	\$ 55,240	\$ 17,977	\$ 9,430,194
\$25,000 Under \$50,000	410,571	\$13,382,549	\$ 197,341	\$ 122,240	\$ 194,522	\$13,702,130
\$50,000 Under \$100,000	62,280	\$ 3,672,902	\$ 223,774	\$ 158,571	\$ 382,344	\$ 4,055,246
\$100,000 Or More	15,001	\$ 1,863,855	\$ 417,388	\$ 476,944	\$ 95,744	\$ 2,758,188

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

(M.F.S.) Massachusetts Individual Income Tax Returns/1980
Table 1C. Number of Returns and Amounts of Income by Class and Total
by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under \$5,000	8,527	\$ 21,171	\$ 342	\$ 91	\$ 433	\$ 21,604
\$5,000 Under \$10,000	7,601	55,530	847	224	1,071	56,601
\$10,000 Under \$15,000	5,729	68,858	916	434	1,350	70,208
\$15,000 Under \$20,000	3,275	55,208	878	444	1,321	56,529
\$20,000 Under \$25,000	1,748	37,679	717	383	1,100	38,779
\$25,000 Under \$30,000	828	21,365	681	424	1,105	22,470
\$30,000 Under \$35,000	391	11,502	755	334	1,089	12,592
\$35,000 Under \$40,000	185	6,133	432	317	749	6,882
\$40,000 Under \$45,000	134	4,890	369	401	771	5,661
\$45,000 Under \$50,000	88	3,359	531	269	801	4,159
\$50,000 Under \$60,000	122	5,625	545	487	1,033	6,657
\$60,000 Under \$70,000	69	3,688	549	219	768	4,456
\$70,000 Under \$80,000	51	2,855	356	649	1,006	3,861
\$80,000 Under \$90,000	29	1,644	529	284	813	2,456
\$90,000 Under \$100,000	17	1,025	408	185	593	1,618
\$100,000 Under \$150,000	35	2,717	1,158	484	1,642	4,359
\$150,000 Under \$200,000	12	1,279	764	54	818	2,097
\$200,000 Under \$500,000	23	2,186	3,524	1,167	4,691	6,876
\$500,000 Under \$1,000,000	5	1,155	1,073	1,410	2,483	3,638
\$1,000,000 Or Over	3	115	1,258	4,037	5,295	5,410
Overall Totals	28,872	\$307,983	\$16,633	\$12,298	\$28,931	\$336,914
Under \$25,000	26,880	\$238,446	\$ 3,699	\$ 1,576	\$ 5,275	\$243,721
\$25,000 Under \$50,000	1,626	\$ 47,250	\$ 2,768	\$ 1,746	\$ 4,514	\$ 51,764
\$50,000 Under \$100,000	288	\$ 14,836	\$ 2,388	\$ 1,824	\$ 4,212	\$ 19,048
\$100,000 Or More	78	\$ 7,451	\$ 7,778	\$ 7,152	\$14,930	\$ 22,381

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1980

Table 2. Number of Returns and Amounts of Deduction, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income (Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under \$5,000	614,438	\$ 87,565	\$1,117,087	\$ 17,843	\$ 1,805	\$ 19,648
\$5,000 Under \$10,000	462,356	216,418	1,249,871	102,641	8,973	111,614
\$10,000 Under \$15,000	383,463	318,199	1,144,089	171,238	11,060	182,298
\$15,000 Under \$20,000	297,166	365,363	1,055,547	195,981	11,908	207,889
\$20,000 Under \$25,000	243,175	394,824	1,009,801	211,315	12,001	233,316
\$25,000 Under \$30,000	182,475	360,244	835,106	198,387	11,610	209,998
\$30,000 Under \$35,000	125,099	278,501	596,540	164,624	11,357	175,980
\$35,000 Under \$40,000	78,349	193,494	380,648	120,917	10,600	131,518
\$40,000 Under \$45,000	47,342	126,215	230,963	83,620	9,606	93,226
\$45,000 Under \$50,000	29,201	83,337	143,722	57,707	8,672	66,379
\$50,000 Under \$60,000	31,589	94,895	155,246	71,509	14,692	86,202
\$60,000 Under \$70,000	16,014	50,422	77,945	42,624	11,992	54,616
\$70,000 Under \$80,000	9,773	31,669	47,965	29,774	10,304	40,078
\$80,000 Under \$90,000	6,530	22,179	31,577	22,578	8,495	31,073
\$90,000 Under \$100,000	4,479	15,029	21,924	17,161	7,314	24,475
\$100,000 Under \$150,000	10,132	36,773	50,447	47,582	25,655	73,237
\$150,000 Under \$200,000	3,082	11,869	15,995	19,287	15,110	34,398
\$200,000 Under \$500,000	2,910	10,884	14,790	24,906	35,656	60,562
\$500,000 Under \$1,000,000	355	1,508	1,847	4,707	15,588	20,295
\$1,000,000 Or Over	158	829	1,123	4,431	25,375	29,806
Overall Totals	2,548,086	\$ 2,700,218	\$8,182,233	\$1,608,832	\$ 267,775	\$ 1,876,608
Under \$25,000	2,000,598	\$ 1,382,370	\$5,576,394	\$ 699,019	\$ 45,747	\$ 744,766
\$25,000 Under \$50,000	462,466	\$ 1,041,792	\$2,186,979	\$ 625,256	\$ 51,845	\$ 677,101
\$50,000 Under \$100,000	68,385	\$ 214,195	\$ 334,657	\$ 183,645	\$ 52,798	\$ 236,443
\$100,000 Or More	16,637	\$ 61,862	\$ 84,202	\$ 100,912	\$ 117,385	\$ 218,297

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

(Single) **Massachusetts Individual Income Tax Returns/1980**
Table 2A. Number of Returns and Amounts of Deduction, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under \$5,000	521,295	\$ 67,334	\$ 889,221	\$ 16,203	\$ 1,647	\$ 17,850
\$5,000 Under \$10,000	346,146	151,221	794,168	84,361	6,499	90,860
\$10,000 Under \$15,000	250,764	188,547	578,615	120,995	6,704	127,699
\$15,000 Under \$20,000	134,461	144,910	316,682	96,419	6,504	102,923
\$20,000 Under \$25,000	63,720	91,511	157,424	59,636	5,850	65,485
\$25,000 Under \$30,000	26,209	46,836	67,599	29,715	4,828	34,543
\$30,000 Under \$35,000	12,102	24,192	32,479	15,844	4,111	19,954
\$35,000 Under \$40,000	6,221	13,934	18,090	9,010	3,451	12,461
\$40,000 Under \$45,000	3,505	8,493	10,221	5,567	2,807	8,373
\$45,000 Under \$50,000	2,232	6,176	7,127	3,790	2,354	6,145
\$50,000 Under \$60,000	2,579	7,558	8,729	4,918	3,533	8,451
\$60,000 Under \$70,000	1,406	4,386	4,712	2,969	2,843	5,811
\$70,000 Under \$80,000	880	2,816	3,201	2,101	2,234	4,335
\$80,000 Under \$90,000	550	2,160	1,808	1,538	1,505	3,043
\$90,000 Under \$100,000	402	1,549	1,573	1,133	1,493	2,626
\$100,000 Under \$150,000	907	3,911	3,999	2,938	4,932	7,870
\$150,000 Under \$200,000	280	1,545	1,547	1,177	2,471	3,648
\$200,000 Under \$500,000	301	1,595	1,632	1,688	5,721	7,409
\$500,000 Under \$1,000,000	44	300	158	521	2,016	2,537
\$1,000,000 Or Over	26	224	303	752	4,896	5,648
Overall Totals	1,374,030	\$ 769,200	\$2,899,287	\$461,273	\$ 76,396	\$ 537,670
Under \$25,000	1,316,386	\$ 643,523	\$2,736,110	\$377,614	\$ 27,203	\$ 404,816
\$25,000 Under \$50,000	50,269	\$ 99,631	\$ 135,515	\$ 63,925	\$ 17,551	\$ 81,476
\$50,000 Under \$100,000	5,817	\$ 18,471	\$ 20,023	\$ 12,659	\$ 11,607	\$ 24,266
\$100,000 Or More	1,558	\$ 7,576	\$ 7,639	\$ 7,076	\$ 20,036	\$ 27,112

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

(Joint)

Massachusetts Individual Income Tax Returns/1980

Table 2B. Number of Returns and Amounts of Deduction, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under \$5,000	84,616	\$ 18,170	\$ 217,288	\$ 1,065	\$ 112	\$ 1,176
\$5,000 Under \$10,000	108,609	60,747	444,201	16,144	2,359	18,503
\$10,000 Under \$15,000	126,970	124,372	556,245	47,318	4,211	51,529
\$15,000 Under \$20,000	159,430	215,988	733,064	97,142	5,262	102,404
\$20,000 Under \$25,000	177,707	300,026	849,082	150,004	6,033	156,037
\$25,000 Under \$30,000	155,438	311,364	765,858	167,719	6,663	174,382
\$30,000 Under \$35,000	112,606	253,285	563,271	148,259	7,129	155,387
\$35,000 Under \$40,000	71,943	179,043	362,182	111,625	7,069	118,694
\$40,000 Under \$45,000	43,703	117,256	220,469	77,830	6,717	84,547
\$45,000 Under \$50,000	26,881	76,815	136,415	53,764	6,231	59,995
\$50,000 Under \$60,000	28,888	86,703	146,274	66,336	11,048	77,384
\$60,000 Under \$70,000	14,539	45,695	73,082	39,483	9,067	48,550
\$70,000 Under \$80,000	8,842	28,477	44,666	27,544	7,962	35,506
\$80,000 Under \$90,000	5,951	19,894	29,711	20,961	6,903	27,864
\$90,000 Under \$100,000	4,060	13,439	20,319	15,977	5,758	21,735
\$100,000 Under \$150,000	9,190	32,599	46,378	44,516	20,546	65,062
\$150,000 Under \$200,000	2,790	10,307	14,431	18,043	12,552	30,595
\$200,000 Under \$500,000	2,586	9,239	13,063	23,106	29,431	52,537
\$500,000 Under \$1,000,000	306	1,194	1,680	4,125	13,305	17,430
\$1,000,000 Or Over	129	580	816	3,675	19,910	23,585
Overall Totals	1,145,184	\$ 1,905,194	\$5,238,498	\$1,134,634	\$ 188,269	\$ 1,322,903
Under \$25,000	657,332	\$ 719,304	\$2,799,880	\$ 311,672	\$ 17,977	\$ 329,650
\$25,000 Under \$50,000	410,571	\$ 937,763	\$2,048,195	\$ 559,196	\$ 33,809	\$ 593,006
\$50,000 Under \$100,000	62,280	\$ 194,208	\$ 314,054	\$ 170,300	\$ 40,738	\$ 211,039
\$100,000 Or More	15,001	\$ 53,919	\$ 76,368	\$ 93,465	\$ 95,744	\$ 189,209

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

(M.F.S.) Massachusetts Individual Income Tax Returns/1980
**Table 2C. Number of Returns and Amounts of Deduction, Exemptions, 5% Tax,
 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income**
 (Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under \$ 5,000	8,527	\$ 2,061	\$ 10,578	\$ 576	\$ 47	\$ 622
\$5,000 Under \$10,000	7,601	4,450	11,502	2,136	115	2,251
\$10,000 Under \$15,000	5,729	5,280	9,229	2,926	145	3,071
\$15,000 Under \$20,000	3,275	4,465	5,801	2,420	142	2,562
\$20,000 Under \$25,000	1,748	3,287	3,295	1,676	118	1,794
\$25,000 Under \$30,000	828	2,044	1,649	953	119	1,072
\$30,000 Under \$35,000	391	1,025	790	521	117	639
\$35,000 Under \$40,000	185	517	376	282	80	363
\$40,000 Under \$45,000	134	466	273	224	83	306
\$45,000 Under \$50,000	88	345	180	153	86	239
\$50,000 Under \$60,000	122	634	243	256	111	367
\$60,000 Under \$70,000	69	340	150	172	83	255
\$70,000 Under \$80,000	51	376	98	128	108	236
\$80,000 Under \$90,000	29	125	58	79	87	166
\$90,000 Under \$100,000	17	40	32	51	64	115
\$100,000 Under \$150,000	35	262	70	129	177	305
\$150,000 Under \$200,000	12	17	17	67	88	155
\$200,000 Under \$500,000	23	50	95	111	504	615
\$500,000 Under \$1,000,000	5	14	9	61	267	328
\$1,000,000 Or Over	3	25	4	5	569	574
Overall Totals	28,872	\$ 25,824	\$ 44,448	\$ 12,925	\$ 3,110	\$ 16,035
Under \$25,000	26,880	\$ 19,543	\$ 40,405	\$ 9,733	\$ 567	\$ 10,300
\$25,000 Under \$50,000	1,626	\$ 4,397	\$ 3,269	\$ 2,134	\$ 485	\$ 2,619
\$50,000 Under \$100,000	288	\$ 1,517	\$ 580	\$ 686	\$ 453	\$ 1,139
\$100,000 Or More	78	\$ 368	\$ 194	\$ 372	\$ 1,605	\$ 1,977

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1980
Table 3. Number of Returns and Averages of Income by Class and Total
by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	10% Income				Total Mass. AGI
		5% Income	Interest and Dividends	Capital Gains	Total 10% Income	
Under \$5,000	614,438	\$ 2,333	\$ 60	\$ 11	\$ 71	\$ 2,404
\$5,000 Under \$10,000	462,356	7,207	188	42	231	7,438
\$10,000 Under \$15,000	383,463	12,069	235	69	303	12,372
\$15,000 Under \$20,000	297,166	17,012	295	108	403	17,415
\$20,000 Under \$25,000	243,175	21,911	336	149	485	22,395
\$25,000 Under \$30,000	182,475	26,750	410	202	613	27,363
\$30,000 Under \$35,000	125,099	31,448	561	307	868	32,316
\$35,000 Under \$40,000	78,349	36,000	816	475	1,291	37,291
\$40,000 Under \$45,000	47,342	40,360	1,179	747	1,926	42,287
\$45,000 Under \$50,000	29,201	44,470	1,735	1,089	2,823	47,294
\$50,000 Under \$60,000	31,589	49,935	2,689	1,726	4,414	54,349
\$60,000 Under \$70,000	16,014	57,429	4,234	2,831	7,065	64,494
\$70,000 Under \$80,000	9,773	64,670	5,751	4,207	9,958	74,628
\$80,000 Under \$90,000	6,530	72,430	7,043	5,177	12,220	84,650
\$90,000 Under \$100,000	4,479	79,345	9,015	6,340	15,355	94,700
\$100,000 Under \$150,000	10,132	95,627	13,745	10,070	23,814	119,441
\$150,000 Under \$200,000	3,082	124,821	25,746	20,343	46,090	170,910
\$200,000 Under \$500,000	2,910	167,127	61,628	53,031	114,659	281,786
\$500,000 Under \$1,000,000	355	254,756	196,780	212,591	409,371	664,127
\$1,000,000 Or Over	158	531,681	435,729	1,060,331	1,496,060	2,027,742
Overall Totals	2,548,086	\$ 15,931	\$ 601	\$ 418	\$ 1,019	\$ 16,950
Under \$25,000	2,000,598	\$ 9,886	\$ 191	\$ 61	\$ 252	\$ 10,138
\$25,000 Under \$50,000	462,466	\$ 32,100	\$ 682	\$ 389	\$ 1,071	\$ 33,171
\$50,000 Under \$100,000	68,385	\$ 57,870	\$ 4,318	\$ 2,971	\$ 7,289	\$ 65,159
\$100,000 Or More	16,637	\$ 121,078	\$ 32,256	\$ 33,783	\$ 66,039	\$ 187,117

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

(SINGLE) Massachusetts Individual Income Tax Returns/1980
Table 3A. Number of Returns and Averages of Income by Class and Total
by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under \$ 5,000	521,295	\$ 2,318	\$ 57	\$ 10	\$ 3	\$ 2,385
\$5,000 Under \$10,000	346,146	7,188	178	37	215	7,403
\$10,000 Under \$15,000	250,764	11,983	225	57	282	12,265
\$15,000 Under \$20,000	134,461	16,720	371	119	490	17,211
\$20,000 Under \$25,000	63,720	21,241	664	251	916	22,157
\$25,000 Under \$30,000	26,209	25,350	1,263	539	1,802	27,152
\$30,000 Under \$35,000	12,102	28,881	2,227	1,073	3,300	32,180
\$35,000 Under \$40,000	6,221	31,796	3,651	1,765	5,416	37,212
\$40,000 Under \$45,000	3,505	34,546	5,060	2,698	7,758	42,304
\$45,000 Under \$50,000	2,232	37,007	6,642	3,661	10,303	47,310
\$50,000 Under \$60,000	2,579	41,046	8,687	4,722	13,409	54,455
\$60,000 Under \$70,000	1,406	45,049	11,914	7,531	19,445	64,494
\$70,000 Under \$80,000	880	50,463	14,214	10,168	24,381	74,844
\$80,000 Under \$90,000	550	58,804	14,937	10,936	25,873	84,676
\$90,000 Under \$100,000	402	59,046	23,070	12,520	35,590	94,636
\$100,000 Under \$150,000	907	67,223	32,213	19,848	52,061	119,285
\$150,000 Under \$200,000	280	86,065	54,024	30,766	84,790	170,855
\$200,000 Under \$500,000	301	111,210	107,197	72,512	179,709	290,919
\$500,000 Under \$1,000,000	44	227,936	264,932	162,783	427,715	655,651
\$1,000,000 Or Over	26	557,373	892,993	859,415	1,752,407	2,309,780
Overall Totals	1,374,030	\$ 8,829	\$ 390	\$ 175	\$ 565	\$ 9,394
Under \$25,000	1,316,386	\$ 7,827	\$ 182	\$ 49	\$ 231	\$ 8,058
\$25,000 Under \$50,000	50,269	\$ 28,156	\$ 2,294	\$ 1,108	\$ 3,403	\$ 31,559
\$50,000 Under \$100,000	5,817	\$ 46,361	\$ 11,888	\$ 7,351	\$ 19,239	\$ 65,601
\$100,000 Or More	1,558	\$ 91,826	\$ 71,557	\$ 50,032	\$ 12,860	\$ 213,415

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

(JOINT)

Massachusetts Individual Income Tax Returns/1980

Table 3B. Number of Returns and Averages of Income by Class and Total by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under \$ 5,000	84,616	\$ 2,406	\$ 79	\$ 20	\$ 98	\$ 2,505
\$5,000 Under \$10,000	108,609	7,262	226	60	286	7,549
\$10,000 Under \$15,000	126,970	12,242	257	92	349	12,590
\$15,000 Under \$20,000	159,430	17,262	231	98	329	17,591
\$20,000 Under \$25,000	177,707	22,154	217	112	329	22,483
\$25,000 Under \$30,000	155,438	26,991	264	144	408	27,399
\$30,000 Under \$35,000	112,606	31,731	377	223	600	32,331
\$35,000 Under \$40,000	71,943	36,371	567	360	927	37,298
\$40,000 Under \$45,000	43,703	40,839	863	584	1,447	42,285
\$45,000 Under \$50,000	26,881	45,111	1,313	869	2,182	47,292
\$50,000 Under \$60,000	28,888	50,744	2,146	1,449	3,594	54,339
\$60,000 Under \$70,000	14,539	58,645	3,474	2,374	5,848	64,493
\$70,000 Under \$80,000	8,842	66,134	4,902	3,564	8,466	74,600
\$80,000 Under \$90,000	5,951	73,766	6,259	4,622	10,881	84,647
\$90,000 Under \$100,000	4,060	81,434	7,560	5,710	13,270	94,704
\$100,000 Under \$150,000	9,190	98,499	11,848	9,090	20,939	119,437
\$150,000 Under \$200,000	2,790	128,789	22,745	19,365	42,111	170,899
\$200,000 Under \$500,000	2,586	174,277	55,510	50,783	106,293	280,570
\$500,000 Under \$1,000,000	306	259,002	186,688	218,618	405,307	664,308
\$1,000,000 Or Over	129	537,975	343,946	1,094,192	1,438,138	1,976,112
Overall Totals	1,145,184	\$ 24,586	\$ 854	\$ 710	\$ 1,564	\$ 26,149
Under \$25,000	657,332	\$ 14,050	\$ 212	\$ 84	\$ 27	\$ 14,346
\$25,000 Under \$50,000	410,571	\$ 32,595	\$ 481	\$ 298	\$ 474	\$ 33,373
\$50,000 Under \$100,000	62,280	\$ 58,974	\$ 3,593	\$ 2,546	\$ 6,139	\$ 65,113
\$100,000 Or More	15,001	\$ 124,249	\$ 27,824	\$ 31,794	\$ 6,383	\$ 183,867

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

(M.F.S.)

Massachusetts Individual Income Tax Returns/1980

Table 3C. Number of Returns and Averages of Income by Class and Total
by Size of Massachusetts Adjusted Gross Income
(Amounts in Thousands)

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under \$ 5,000	8,527	\$ 2,483	\$ 40	\$ 11	\$ 51	\$ 2,534
\$5,000 Under \$10,000	7,601	7,306	111	29	141	7,446
\$10,000 Under \$15,000	5,729	12,019	160	76	236	12,255
\$15,000 Under \$20,000	3,275	16,857	268	135	403	17,261
\$20,000 Under \$25,000	1,748	21,555	410	219	629	22,185
\$25,000 Under \$30,000	828	25,803	823	512	1,335	27,138
\$30,000 Under \$35,000	391	29,418	1,931	855	2,786	32,204
\$35,000 Under \$40,000	185	33,153	2,333	1,713	4,046	37,199
\$40,000 Under \$45,000	134	36,496	2,757	2,995	5,752	42,248
\$45,000 Under \$50,000	88	38,166	6,036	3,061	9,097	47,263
\$50,000 Under \$60,000	122	46,104	4,468	3,995	8,464	54,568
\$60,000 Under \$70,000	69	53,442	7,963	3,174	11,137	64,579
\$70,000 Under \$80,000	51	55,980	6,988	12,729	19,717	75,697
\$80,000 Under \$90,000	29	56,686	18,243	9,776	28,019	84,706
\$90,000 Under \$100,000	17	60,302	23,998	10,887	34,885	95,187
\$100,000 Under \$150,000	35	77,618	33,095	13,824	46,919	124,537
\$150,000 Under \$200,000	12	106,557	63,681	4,505	68,185	174,742
\$200,000 Under \$500,000	23	95,022	153,200	50,753	203,953	298,975
\$500,000 Under \$1,000,000	5	230,942	214,629	282,037	496,665	727,608
\$1,000,000 Or Over	3	38,408	419,446	1,345,609	1,765,055	1,803,463
Overall Totals	28,872	\$ 10,667	\$ 576	\$ 426	\$ 1,002	\$ 11,669
Under \$25,000	26,880	\$ 8,871	\$ 138	\$ 59	\$ 196	\$ 9,067
\$25,000 Under \$50,000	1,626	\$ 29,059	\$ 1,703	\$ 1,074	\$ 2,776	\$ 31,835
\$50,000 Under \$100,000	288	\$ 51,515	\$ 8,292	\$ 6,334	\$ 14,626	\$ 66,140
\$100,000 Or More	78	\$ 95,522	\$ 99,713	\$ 91,695	\$ 191,408	\$ 286,930

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1980

Table 4. Number of Returns and Averages of Deductions, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under \$ 5,000	614,438	\$ 143	\$ 1,818	\$ 29	\$ 3	\$ 32
\$5,000 Under \$10,000	462,356	468	2,703	222	19	241
\$10,000 Under \$15,000	383,463	830	2,984	447	29	475
\$15,000 Under \$20,000	297,166	1,229	3,552	660	40	700
\$20,000 Under \$25,000	243,175	1,624	4,153	869	49	918
\$25,000 Under \$30,000	182,475	1,974	4,577	1,087	64	1,151
\$30,000 Under \$35,000	125,099	2,226	4,769	1,316	91	1,407
\$35,000 Under \$40,000	78,349	2,470	4,858	1,543	135	1,679
\$40,000 Under \$45,000	47,342	2,666	4,879	1,766	203	1,969
\$45,000 Under \$50,000	29,201	2,854	4,922	1,976	297	2,273
\$50,000 Under \$60,000	31,589	3,004	4,915	2,264	465	2,729
\$60,000 Under \$70,000	16,014	3,149	4,867	2,662	749	3,410
\$70,000 Under \$80,000	9,773	3,240	4,908	3,047	1,054	4,101
\$80,000 Under \$90,000	6,530	3,397	4,836	3,458	1,301	4,758
\$90,000 Under \$100,000	4,479	3,355	4,895	3,831	1,633	5,464
\$100,000 Under \$150,000	10,132	3,629	4,979	4,696	2,532	7,228
\$150,000 Under \$200,000	3,082	3,851	5,190	6,258	4,903	11,161
\$200,000 Under \$500,000	2,910	3,740	5,082	8,559	12,253	20,812
\$500,000 Under \$1,000,000	355	4,248	5,203	13,258	43,911	57,169
\$1,000,000 Or Over	158	5,247	7,105	28,045	160,603	188,648
Overall Totals	2,548,086	\$ 1,060	\$ 3,211	\$ 631	\$ 105	\$ 736
Under \$25,000	2,000,598	\$ 691	\$ 2,787	\$ 349	\$ 23	\$ 372
\$25,000 Under \$50,000	462,466	\$ 2,253	\$ 4,729	\$ 1,352	\$ 112	\$ 1,464
\$50,000 Under \$100,000	68,385	\$ 3,132	\$ 4,894	\$ 2,685	\$ 772	\$ 3,458
\$100,000 Or More	16,637	\$ 3,718	\$ 5,061	\$ 6,066	\$ 7,056	\$ 13,121

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

(SINGLE) Massachusetts Individual Income Tax Returns/1980
 Table 4A. Number of Returns and Averages of Deductions, Exemptions, 5% Tax,
 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under \$ 5,000	521,295	\$ 129	\$ 1,706	\$ 31	\$ 3	\$ 34
\$5,000 Under \$10,000	346,146	437	2,294	244	19	262
\$10,000 Under \$15,000	250,764	752	2,307	483	27	509
\$15,000 Under \$20,000	134,461	1,078	2,355	717	48	765
\$20,000 Under \$25,000	63,720	1,436	2,471	936	92	1,028
\$25,000 Under \$30,000	26,209	1,787	2,579	1,134	184	1,318
\$30,000 Under \$35,000	12,102	1,999	2,684	1,309	340	1,649
\$35,000 Under \$40,000	6,221	2,240	2,908	1,448	555	2,003
\$40,000 Under \$45,000	3,505	2,423	2,916	1,588	801	2,389
\$45,000 Under \$50,000	2,232	2,767	3,193	1,698	1,055	2,753
\$50,000 Under \$60,000	2,579	2,931	3,385	1,907	1,370	3,277
\$60,000 Under \$70,000	1,406	3,120	3,351	2,111	2,022	4,133
\$70,000 Under \$80,000	880	3,200	3,637	2,388	2,538	4,926
\$80,000 Under \$90,000	550	3,927	3,287	2,796	2,737	5,533
\$90,000 Under \$100,000	402	3,854	3,914	2,818	3,713	6,531
\$100,000 Under \$150,000	907	4,313	4,409	3,239	5,438	8,677
\$150,000 Under \$200,000	280	5,517	5,525	4,205	8,824	13,028
\$200,000 Under \$500,000	301	5,301	5,423	5,609	19,006	24,615
\$500,000 Under \$1,000,000	44	6,819	3,586	11,830	45,828	57,658
\$1,000,000 Or Over	26	8,612	11,642	28,909	188,314	217,223
Overall Totals	1,374,030	\$ 560	\$ 2,110	\$ 336	\$ 56	\$ 391
Under \$25,000	1,316,386	\$ 489	\$ 2,079	\$ 287	\$ 21	\$ 308
\$25,000 Under \$50,000	50,269	\$ 1,982	\$ 2,696	\$ 1,272	\$ 349	\$ 1,621
\$50,000 Under \$100,000	5,817	\$ 3,175	\$ 3,442	\$ 2,176	\$ 1,995	\$ 4,172
\$100,000 Or More	1,558	\$ 4,862	\$ 4,903	\$ 4,541	\$ 12,860	\$ 17,401

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

(JOINT) Massachusetts Individual Income Tax Returns/1980
Table 4B. Number of Returns and Averages of Deductions, Exemptions, 5% Tax,
10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under \$ 5,000	84,616	\$ 215	\$ 2,568	\$ 13	\$ 1	\$ 14
\$5,000 Under \$10,000	108,609	559	4,090	149	22	170
\$10,000 Under \$15,000	126,970	980	4,381	373	33	406
\$15,000 Under \$20,000	159,430	1,355	4,598	609	33	642
\$20,000 Under \$25,000	177,707	1,688	4,778	844	34	878
\$25,000 Under \$30,000	155,438	2,003	4,927	1,079	43	1,122
\$30,000 Under \$35,000	112,606	2,249	5,002	1,317	63	1,380
\$35,000 Under \$40,000	71,943	2,489	5,034	1,552	98	1,650
\$40,000 Under \$45,000	43,703	2,683	5,045	1,781	154	1,935
\$45,000 Under \$50,000	26,881	2,858	5,075	2,000	232	2,232
\$50,000 Under \$60,000	28,888	3,001	5,063	2,296	382	2,679
\$60,000 Under \$70,000	14,539	3,143	5,027	2,716	624	3,339
\$70,000 Under \$80,000	8,842	3,221	5,052	3,115	901	4,016
\$80,000 Under \$90,000	5,951	3,343	4,993	3,522	1,160	4,682
\$90,000 Under \$100,000	4,060	3,310	5,005	3,935	1,418	5,353
\$100,000 Under \$150,000	9,190	3,547	5,047	4,844	2,236	7,080
\$150,000 Under \$200,000	2,790	3,694	5,172	6,467	4,499	10,966
\$200,000 Under \$500,000	2,586	3,573	5,051	8,935	11,381	20,316
\$500,000 Under \$1,000,000	306	3,902	5,491	13,481	43,480	56,962
\$1,000,000 Or Over	129	4,495	6,325	28,487	154,340	182,827
Overall Totals	1,145,184	\$ 1,664	\$ 4,574	\$ 991	\$ 164	\$ 1,155
Under \$25,000	657,332	\$ 1,094	\$ 4,259	\$ 474	\$ 27	\$ 501
\$25,000 Under \$50,000	410,571	\$ 2,284	\$ 4,989	\$ 1,362	\$ 82	\$ 1,444
\$50,000 Under \$100,000	62,280	\$ 3,118	\$ 5,043	\$ 2,734	\$ 654	\$ 3,389
\$100,000 Or More	15,001	\$ 3,594	\$ 5,091	\$ 6,231	\$ 6,383	\$ 12,613

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

(M.F.S.)

Massachusetts Individual Income Tax Returns/1980

Table 4C. Number of Returns and Averages of Deductions, Exemptions, 5% Tax, 10% Tax and Total Tax, by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under \$ 5,000	8,527	\$ 242	\$ 1,241	\$ 68	\$ 5	\$ 73
\$5,000 Under \$10,000	7,601	585	1,513	281	15	296
\$10,000 Under \$15,000	5,729	922	1,611	511	25	536
\$15,000 Under \$20,000	3,275	1,363	1,771	739	43	782
\$20,000 Under \$25,000	1,748	1,880	1,885	959	68	1,026
\$25,000 Under \$30,000	828	2,469	1,992	1,151	143	1,295
\$30,000 Under \$35,000	391	2,621	2,020	1,334	299	1,633
\$35,000 Under \$40,000	185	2,793	2,035	1,526	435	1,961
\$40,000 Under \$45,000	134	3,477	2,038	1,668	618	2,287
\$45,000 Under \$50,000	88	3,923	2,049	1,741	978	2,719
\$50,000 Under \$60,000	122	5,198	1,990	2,097	910	3,007
\$60,000 Under \$70,000	69	4,931	2,176	2,493	1,197	3,690
\$70,000 Under \$80,000	51	7,380	1,923	2,517	2,120	4,637
\$80,000 Under \$90,000	29	4,323	1,991	2,712	3,012	5,724
\$90,000 Under \$100,000	17	2,380	1,863	3,013	3,750	6,763
\$100,000 Under \$150,000	35	7,491	1,990	3,673	5,044	8,717
\$150,000 Under \$200,000	12	1,421	1,424	5,590	7,330	12,920
\$200,000 Under \$500,000	23	2,158	4,120	4,818	21,925	26,743
\$500,000 Under \$1,000,000	5	2,797	1,797	12,205	53,392	65,596
\$1,000,000 Or Over	3	8,397	1,308	1,543	189,744	191,286
Overall Totals	28,872	\$ 894	\$ 1,539	\$ 448	\$ 108	\$ 555
Under \$25,000	26,880	\$ 727	\$ 1,503	\$ 362	\$ 21	\$ 383
\$25,000 Under \$50,000	1,626	\$ 2,704	\$ 2,010	\$ 1,312	\$ 298	\$ 1,611
\$50,000 Under \$100,000	288	\$ 5,266	\$ 2,015	\$ 2,382	\$ 1,572	\$ 3,955
\$100,000 Or More	78	\$ 4,718	\$ 2,492	\$ 4,771	\$ 20,576	\$ 25,347

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1980
Table 5. Percent Distribution of Number of Returns and Amount of Income
by Class and Total, by Size of Massachusetts Adjusted Gross Income
(Percent Distribution)

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under \$ 5,000	24.11%	3.53%	2.40%	.66%	1.68%	3.42%
\$5,000 Under \$10,000	18.15	8.21	5.69	1.84	4.11	7.96
\$10,000 Under \$15,000	15.05	11.40	5.88	2.47	4.48	10.98
\$15,000 Under \$20,000	11.66	12.45	5.72	3.01	4.61	11.98
\$20,000 Under \$25,000	9.54	13.13	5.33	3.40	4.54	12.61
\$25,000 Under \$30,000	7.16	12.02	4.89	3.46	4.31	11.56
\$30,000 Under \$35,000	4.91	9.69	4.58	3.61	4.18	9.36
\$35,000 Under \$40,000	3.07	6.95	4.18	3.49	3.89	6.76
\$40,000 Under \$45,000	1.86	4.71	3.65	3.32	3.51	4.64
\$45,000 Under \$50,000	1.15	3.20	3.31	2.98	3.18	3.20
\$50,000 Under \$60,000	1.24	3.89	5.55	5.11	5.37	3.98
\$60,000 Under \$70,000	.63	2.27	4.43	4.25	4.36	2.39
\$70,000 Under \$80,000	.38	1.56	3.67	3.86	3.75	1.69
\$80,000 Under \$90,000	.26	1.17	3.01	3.17	3.07	1.28
\$90,000 Under \$100,000	.18	.88	2.64	2.66	2.65	.98
\$100,000 Under \$150,000	.40	2.39	9.10	9.57	9.29	2.80
\$150,000 Under \$200,000	.12	.95	5.18	5.88	5.47	1.22
\$200,000 Under \$500,000	.11	1.20	11.72	14.47	12.85	1.90
\$500,000 Under \$1,000,000	.01	.22	4.56	7.08	5.60	.55
\$1,000,000 Or Over	.01	.21	4.50	15.71	9.10	.74
Overall Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Under \$25,000	78.51%	48.72%	25.03%	11.37%	19.42%	46.96%
\$25,000 Under \$50,000	18.15%	36.57%	20.61%	16.85%	19.07%	35.52%
\$50,000 Under \$100,000	2.68%	9.75%	19.30%	19.05%	19.20%	10.32%
\$100,000 Or More	.65%	4.96%	35.07%	52.72%	42.31%	7.21%

*Less than 0.01%

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1980

Table 6. Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, 5% Tax, 10% Tax by Size of Massachusetts Adjusted Gross Income (Percent Distribution)

Size of Massachusetts Adjusted Gross Income	Number of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under \$ 5,000	24.11%	3.24%	13.65%	1.11%	.67%	1.05%
\$5,000 Under \$10,000	18.15	8.01	15.28	6.38	3.35	5.95
\$10,000 Under \$15,000	15.05	11.78	13.98	10.64	4.13	9.71
\$15,000 Under \$20,000	11.66	13.53	12.90	12.18	4.45	11.08
\$20,000 Under \$25,000	9.54	14.62	12.34	13.13	4.48	11.90
\$25,000 Under \$30,000	7.16	13.34	10.21	12.33	4.34	11.19
\$30,000 Under \$35,000	4.91	10.31	7.29	10.23	4.24	9.38
\$35,000 Under \$40,000	3.07	7.17	4.65	7.52	3.96	7.01
\$40,000 Under \$45,000	1.86	4.67	2.82	5.20	3.59	4.97
\$45,000 Under \$50,000	1.15	3.09	1.76	3.59	3.24	3.54
\$50,000 Under \$60,000	1.24	3.51	1.90	4.44	5.49	4.59
\$60,000 Under \$70,000	.63	1.87	.95	2.65	4.48	2.91
\$70,000 Under \$80,000	.38	1.17	.59	1.85	3.85	2.14
\$80,000 Under \$90,000	.26	.82	.39	1.40	3.17	1.66
\$90,000 Under \$100,000	.18	.56	.27	1.07	2.73	1.30
\$100,000 Under \$150,000	.40	1.36	.62	2.96	9.58	3.90
\$150,000 Under \$200,000	.12	.44	.20	1.20	5.64	1.83
\$200,000 Under \$500,000	.11	.40	.18	1.55	13.32	3.23
\$500,000 Under \$1,000,000	.01	.06	.02	.29	5.82	1.08
\$1,000,000 Or Over	.01	.03	.01	.28	9.48	1.59
Overall Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Under \$25,000	78.51%	51.19%	68.15%	43.45%	17.08%	39.69%
\$25,000 Under \$50,000	18.15%	38.58%	26.73%	38.86%	19.36%	36.08%
\$50,000 Under \$100,000	2.68%	7.93%	4.09%	11.41%	19.72%	12.60%
\$100,000 Or More	.65%	2.29%	1.03%	6.27%	43.84%	11.63%

*Less than 0.01%

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1980
Table 7. Cumulative Percent of Number of Returns and Amount of Income by Class
and Total, by Size of Massachusetts Adjusted Gross Income
(Cumulative Percent)

Size of Massachusetts Adjusted Gross Income	Number of Returns	5% Income	10% Income			Total Mass. AGI
			Interest and Dividends	Capital Gains	Total 10% Income	
Under \$ 5,000	24.11%	3.53%	2.40%	.66%	1.68%	3.42%
\$5,000 Under \$10,000	42.26	11.74	8.09	2.50	5.79	11.38
\$10,000 Under \$15,000	57.31	23.14	13.97	4.96	10.27	22.37
\$15,000 Under \$20,000	68.97	35.59	19.69	7.98	14.88	34.35
\$20,000 Under \$25,000	78.51	48.72	25.03	11.37	19.42	46.96
\$25,000 Under \$30,000	85.68	60.74	29.92	14.84	23.73	58.52
\$30,000 Under \$35,000	90.58	70.44	34.50	18.44	27.91	67.88
\$35,000 Under \$40,000	93.66	77.38	38.68	21.93	31.80	74.64
\$40,000 Under \$45,000	95.52	82.09	42.33	25.25	35.31	79.28
\$45,000 Under \$50,000	96.66	85.29	45.64	28.23	38.49	82.48
\$50,000 Under \$60,000	97.90	89.17	51.19	33.34	43.86	86.45
\$60,000 Under \$70,000	98.53	91.44	55.62	37.59	48.22	88.84
\$70,000 Under \$80,000	98.91	93.00	59.29	41.45	51.96	90.53
\$80,000 Under \$90,000	99.17	94.16	62.30	44.62	55.04	91.81
\$90,000 Under \$100,000	99.35	95.04	64.93	47.28	57.69	92.79
\$100,000 Under \$150,000	99.74	97.42	74.03	56.85	66.98	95.59
\$150,000 Under \$200,000	99.87	98.37	79.22	62.73	72.45	96.81
\$200,000 Under \$500,000	99.98	99.57	90.94	77.21	85.30	98.71
\$500,000 Under \$1,000,000	99.99	99.79	95.50	84.29	90.90	99.26
\$1,000,000 Or Over	*	100.00	100.00	100.00	100.00	100.00
Overall Totals	99.99%	100.00%	100.00%	100.00%	100.00%	100.00%

*Less than 0.01%

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1980

Table 8. Cumulative Percent of Number of Returns and Amounts of Deductions, Exemptions, 5% Tax, 10% Tax by Size of Massachusetts Adjusted Gross Income (Cumulative Percent)

Size of Massachusetts Adjusted Gross Income	Number Of Returns	Deductions	Exemptions	5% Tax	10% Tax	Total Tax
Under \$ 5,000	24.11%	3.24%	13.65%	1.11%	.67%	1.05%
\$5,000 Under \$10,000	42.26	11.26	28.93	7.49	4.03	6.99
\$10,000 Under \$15,000	57.31	23.04	42.91	18.13	8.16	16.71
\$15,000 Under \$20,000	68.97	36.57	55.81	30.31	12.60	27.79
\$20,000 Under \$25,000	78.51	51.19	68.15	43.45	17.08	39.69
\$25,000 Under \$30,000	85.68	64.54	78.36	55.78	21.42	50.88
\$30,000 Under \$35,000	90.58	74.85	85.65	66.01	25.66	60.25
\$35,000 Under \$40,000	93.66	82.02	90.30	73.53	29.62	67.26
\$40,000 Under \$45,000	95.52	86.69	93.12	78.73	33.21	72.23
\$45,000 Under \$50,000	96.66	89.78	94.88	82.31	36.45	75.77
\$50,000 Under \$60,000	97.90	93.29	96.78	86.76	41.93	80.36
\$60,000 Under \$70,000	98.53	95.16	97.73	89.41	46.41	83.27
\$70,000 Under \$80,000	98.91	96.33	98.32	91.26	50.26	85.41
\$80,000 Under \$90,000	99.17	97.15	98.70	92.66	53.43	87.06
\$90,000 Under \$100,000	99.35	97.71	98.97	93.73	56.16	88.37
\$100,000 Under \$150,000	99.74	99.07	99.59	96.69	65.74	92.27
\$150,000 Under \$200,000	99.87	99.51	99.78	97.88	71.39	94.10
\$200,000 Under \$500,000	99.98	99.91	99.96	99.43	84.70	97.33
\$500,000 Under \$1,000,000	99.99	99.97	99.99	99.72	90.52	98.41
\$1,000,000 Or Over	*	100.00	100.00	100.00	100.00	100.00
Overall Totals	99.99%	100.00%	100.00%	100.00%	100.00%	100.00%

*Less than 0.01%

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1980

Table 9. Amounts of 5%, 10%, and Total Taxed and Average, Percent Distribution and Cumulative Percent of Total Taxed Income by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Taxed Income (In Thousands)		Total	Average	Total Taxed Income	
	5%	10%			Percent Distribution	Cumulative Percent
Under \$ 5,000	\$ 331,971	\$ 16,790	\$ 348,761	\$ 568	1.08%	1.08%
\$5,000 Under \$10,000	1,909,597	83,470	1,993,067	4,311	6.15	7.22
\$10,000 Under \$15,000	3,185,831	102,882	3,288,713	8,576	10.14	17.37
\$15,000 Under \$20,000	3,646,161	110,771	3,756,932	12,643	11.59	28.95
\$20,000 Under \$25,000	3,931,447	111,638	4,043,086	16,626	12.47	41.42
\$25,000 Under \$30,000	3,690,926	108,004	3,798,930	20,819	11.72	53.14
\$30,000 Under \$35,000	3,062,768	105,642	3,168,410	25,327	9.77	62.91
\$35,000 Under \$40,000	2,249,622	98,608	2,348,230	29,971	7.24	70.15
\$40,000 Under \$45,000	1,555,720	89,362	1,645,082	34,749	5.07	75.23
\$45,000 Under \$50,000	1,073,626	80,666	1,154,292	39,529	3.56	78.79
\$50,000 Under \$60,000	1,330,408	136,671	1,467,079	46,443	4.52	83.31
\$60,000 Under \$70,000	792,996	111,555	904,551	56,485	2.79	86.10
\$70,000 Under \$80,000	553,928	95,855	649,784	66,488	2.00	88.11
\$80,000 Under \$90,000	420,052	79,024	499,076	76,428	1.54	89.65
\$90,000 Under \$100,000	319,274	68,040	387,314	86,473	1.19	90.84
\$100,000 Under \$150,000	885,240	238,651	1,123,890	100,925	3.47	94.31
\$150,000 Under \$200,000	358,830	140,563	499,393	162,035	1.54	95.85
\$200,000 Under \$500,000	463,361	331,683	795,044	273,211	2.45	98.30
\$500,000 Under \$1,000,000	87,567	145,008	232,576	655,143	.72	99.02
\$1,000,000 Or Over	82,440	236,049	318,488	2,015,747	.98	100.00
Overall Totals	\$29,931,764	\$2,490,934	\$32,422,698	\$ 12,724	100.00%	100.00%

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1980

Table 10. Taxed Income and Tax by Class and Total as Percent of and by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Taxed Income as Percent of Massachusetts AGI			Tax as Percent of Massachusetts AGI		
	5%	10%	Total	5%	10%	Total
Under \$ 5,000	23.16%	38.39%	23.61%	1.25%	4.13%	1.33%
\$5,000 Under \$10,000	57.30	78.23	57.95	3.08	8.41	3.25
\$10,000 Under \$15,000	68.84	88.48	69.32	3.70	9.51	3.84
\$15,000 Under \$20,000	72.12	92.53	72.60	3.88	9.95	4.02
\$20,000 Under \$25,000	73.79	94.73	74.24	3.97	10.18	4.10
\$25,000 Under \$30,000	75.62	96.60	76.09	4.06	10.38	4.21
\$30,000 Under \$35,000	77.85	97.30	78.37	4.18	10.46	4.35
\$35,000 Under \$40,000	79.76	97.52	80.37	4.29	10.48	4.50
\$40,000 Under \$45,000	81.42	97.99	82.17	4.38	10.53	4.66
\$45,000 Under \$50,000	82.68	97.84	83.58	4.44	10.52	4.81
\$50,000 Under \$60,000	84.34	98.01	85.45	4.53	10.54	5.02
\$60,000 Under \$70,000	86.23	98.60	87.58	4.63	10.60	5.29
\$70,000 Under \$80,000	87.64	98.49	89.09	4.71	10.59	5.50
\$80,000 Under \$90,000	88.81	99.03	90.29	4.77	10.65	5.62
\$90,000 Under \$100,000	89.84	98.93	91.31	4.83	10.64	5.77
\$100,000 Under \$150,000	91.37	98.91	92.87	4.91	10.63	6.05
\$150,000 Under \$200,000	93.28	98.95	94.81	5.01	10.64	6.53
\$200,000 Under \$500,000	95.28	99.41	96.96	5.12	10.69	7.39
\$500,000 Under \$1,000,000	96.83	99.78	98.65	5.20	10.73	8.61
\$1,000,000 Or Over	98.14	99.86	99.41	5.27	10.74	9.30
Overall Totals	73.73%	95.93%	75.07%	3.96%	10.31%	4.34%

NOTE: Detail may not add to total because of rounding.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Returns/1980

Table 11. Number of Returns by Filing Status and Number of Dependents and Age 65 or over Exemptions Claimed, by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns			Married Separate	Number of Dependents	Number Age 65 or Over
	Total	Single	Joint			
\$0 Under \$ 2,000	251,335	215,689	32,395	3,251	50,054	61,050
\$ 2,000 Under \$ 3,000	131,869	115,257	14,802	1,810	21,772	25,495
\$ 3,000 Under \$ 5,000	231,234	190,349	37,419	3,466	52,088	60,065
\$0 Under \$ 5,000	614,438	521,295	84,616	8,527	123,914	146,610
\$ 5,000 Under \$ 6,000	97,733	75,894	20,301	1,538	28,029	28,724
\$ 6,000 Under \$ 7,000	95,805	72,722	21,495	1,588	30,995	25,505
\$ 7,000 Under \$ 8,000	91,711	68,112	22,057	1,542	33,266	22,361
\$ 8,000 Under \$ 9,000	89,819	66,087	22,180	1,552	35,276	19,793
\$ 9,000 Under \$10,000	87,288	63,331	22,576	1,381	36,875	17,586
\$ 5,000 Under \$10,000	462,356	346,146	108,609	7,601	164,441	113,969
\$0 Under \$10,000	1,076,794	867,441	193,225	16,128	288,355	260,579
\$10,000 Under \$15,000	383,463	250,764	126,970	5,729	202,752	62,378
\$15,000 Under \$20,000	297,166	134,461	159,430	3,275	243,771	36,254
\$10,000 Under \$20,000	680,629	385,225	286,400	9,004	446,523	98,632
\$0 Under \$20,000	1,757,423	1,252,666	479,625	25,132	734,878	359,211
\$20,000 Under \$30,000	425,650	89,929	333,145	2,576	510,721	34,287
\$0 Under \$30,000	2,183,073	1,342,595	812,770	27,708	1,245,599	393,498
\$30,000 Under \$50,000	279,991	26,639	284,021	920	388,507	18,886
\$50,000 Under \$100,000	68,385	3,238	33,392	166	101,680	9,721
\$100,000 Or Over	16,637	1,558	15,001	78	25,574	4,165
Overall Totals	2,548,086	1,374,030	1,145,184	28,872	1,761,360	426,270

SOURCE: Massachusetts Department of Revenue

(SINGLE) Massachusetts Individual Income Tax Returns/1980

Table 11A. Number of Returns, Total and Average Number of Dependents and Number of Age 65 or over Exemptions Claimed, Single Taxpayers by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	Returns with Dependents	Number of Dependents	Average Number of Dependents	Returns Age 65 or Over	Number Age 65 or Over
\$0 Under \$ 2,000	215,689	14,318	27,583	1.92	34,093	34,093
\$ 2,000 Under \$ 3,000	115,257	6,778	10,988	1.62	13,655	13,655
\$ 3,000 Under \$ 5,000	<u>190,349</u>	<u>15,685</u>	<u>25,600</u>	<u>1.63</u>	<u>29,441</u>	<u>29,441</u>
\$0 Under \$ 5,000	521,295	36,781	64,171	1.74	77,189	77,189
\$ 5,000 Under \$ 6,000	75,894	7,805	12,801	1.64	12,767	12,767
\$ 6,000 Under \$ 7,000	72,722	8,135	13,625	1.67	10,424	10,424
\$ 7,000 Under \$ 8,000	68,112	8,214	13,782	1.67	8,631	8,631
\$ 8,000 Under \$ 9,000	66,087	8,548	14,173	1.65	7,423	7,423
\$ 9,000 Under \$10,000	<u>63,331</u>	<u>8,563</u>	<u>14,238</u>	<u>1.66</u>	<u>6,376</u>	<u>6,376</u>
\$ 5,000 Under \$10,000	346,146	41,265	68,619	1.66	45,621	45,621
\$0 Under \$10,000	867,441	78,046	132,790	1.70	122,810	122,810
\$10,000 Under \$15,000	250,764	35,925	59,392	1.65	20,869	20,869
\$15,000 Under \$20,000	<u>134,461</u>	<u>22,352</u>	<u>36,444</u>	<u>1.63</u>	<u>9,439</u>	<u>9,439</u>
\$10,000 Under \$20,000	385,225	58,277	95,536	1.64	30,308	30,308
\$0 Under \$20,000	1,252,666	136,323	228,626	1.67	153,118	153,118
\$20,000 Under \$30,000	89,929	18,495	31,449	1.70	6,575	6,575
\$0 Under \$30,000	1,342,595	154,818	260,075	1.67	159,693	159,693
\$30,000 Under \$50,000	26,639	6,157	10,788	1.75	3,663	3,663
\$50,000 Under \$100,000	3,238	822	1,528	1.85	784	784
\$100,000 Or Over	<u>1,558</u>	<u>375</u>	<u>713</u>	<u>1.90</u>	<u>487</u>	<u>487</u>
Overall Totals	1,374,030	162,172	273,104	1.68	164,627	164,627

SOURCE: Massachusetts Department of Revenue

(JOINT) **Massachusetts Individual Income Tax Returns/1980**
Table 11B. Number of Returns, Total and Average Number of Dependents and
Number of Age 65 or over Exemptions Claimed, Single Taxpayers
by Size of Massachusetts Adjusted Gross Income

Size of Massachusetts Adjusted Gross Income	Number of Returns	Returns with Dependents	Number of Dependents	Average Number of Dependents	Returns Age 65 or Over	Number Age 65 or Over
\$0 Under \$ 2,000	32,395	9,975	20,992	2.10	14,881	26,763
\$ 2,000 Under \$ 3,000	14,802	4,899	9,810	2.00	6,654	11,703
\$ 3,000 Under \$ 5,000	37,419	12,304	24,346	1.97	17,550	30,344
\$0 Under \$ 5,000	84,616	27,178	55,148	2.02	39,085	68,810
\$ 5,000 Under \$ 6,000	20,301	7,282	14,189	1.94	9,262	15,836
\$ 6,000 Under \$ 7,000	21,495	8,371	16,355	1.95	8,812	14,987
\$ 7,000 Under \$ 8,000	22,057	9,405	18,404	1.95	8,108	13,649
\$ 8,000 Under \$ 9,000	22,180	10,051	19,943	1.98	7,415	12,292
\$ 9,000 Under \$10,000	22,576	10,733	21,606	2.01	6,777	11,151
\$ 5,000 Under \$10,000	108,609	45,842	90,497	1.97	40,374	67,915
\$0 Under \$10,000	193,225	73,020	145,645	1.99	79,459	136,725
\$10,000 Under \$15,000	126,970	68,526	139,099	2.02	26,041	41,309
\$15,000 Under \$20,000	159,430	99,555	204,415	2.05	17,253	26,716
\$10,000 Under \$20,000	286,400	168,081	343,514	2.04	43,294	68,025
\$0 Under \$20,000	479,625	241,101	489,159	2.02	122,753	204,750
\$20,000 Under \$30,000	333,145	221,446	476,777	2.15	18,290	27,603
\$0 Under \$30,000	812,770	462,547	965,926	2.08	141,043	232,353
\$30,000 Under \$50,000	284,021	189,267	402,638	2.23	12,537	18,840
\$50,000 Under \$100,000	33,392	23,037	54,157	2.35	3,298	5,215
\$100,000 Or Over	15,001	10,136	24,812	2.44	2,259	3,659
Overall Totals	1,145,184	684,987	1,467,533	2.14	159,137	260,067

SOURCE: Massachusetts Department of Revenue



The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE

Fiscal 1982

NOTICE TO ASSESSORS OF FISCAL 1982 ESTIMATED CHARGES
TO BE USED IN DETERMINING THE TAX LEVY

C.S. 1-EC

GENERAL LAWS, CHAPTER 59, SECTION 21

All Municipalities
NAME OF CITY OR TOWN

The following County Tax and State Assessments as estimated and the underestimates from the prior year must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Overestimates from the prior year must be used by the Assessors as Available Funds.			
	Column 1 Estimates to be raised	Column 2 Prior Year Underestimates to be raised	Column 3 Prior Year Overestimates to be Used as Available Funds
A. County Assessments			
1. County Tax G.L. CH. 35, s. 31	\$ 78,153,163.26	\$ 5,204,387.41	\$ 747,453.27
.....			
.....			
2. County Hospital G.L. CH. 111, s. 85			80,950.35
Sub-total, County	\$ 78,153,163.26	\$ 5,204,387.41	\$ 828,403.62
B. State Assessments and Charges			
1. Special Education G.L. CH. 71B, ss. 10, 12; 1972, CH. 766	\$ 5,349,868.00	\$ 365,501.00	\$ 546,330.00
2. Audit of Municipal Accounts G.L. CH. 44, ss. 41, 46A	985,416.01		
3. State Supervision of Retirement Systems G.L. CH. 32, s. 21 (2)	285,142.23		
4. Motor Vehicle Excise Tax Bills 1962, CH. 727	671,062.95		
Health Insurance G.L. CH. 32A, ss. 10B (c), 12:			
5. Elderly Governmental Retirees	1,644,140.07		943.28
6. Retired Municipal Teachers	2,336,625.35		
7. State Recreation Areas Outside Metropolitan Parks District G.L. CH. 132A, ss. 4—6.	17,274,889.00		235,963.71
8. Mosquito Control Projects G.L. CH. 252, s. 5A.	2,561,953.00	129,558.05	21,936.47
9. Air Pollution Control Districts G.L. CH. 111, ss. 142B, 142C; 1960, CH. 676, s. 1	845,276.00	3,601.00	139,088.74
10. Metropolitan Area Planning Council G.L. CH. 40B, ss. 26, 29; 1974, CH. 476.	467,661.23		
11. Old Colony Planning Council 1967, CH. 332	53,728.20		
12. Ipswich River Watershed District 1966, CH. 682; 1971, CH. 16.	1,000.00		873.00
13. Suffolk Co. Coop. Ext. Service G.L. CH. 128, s. 44A. .	278,600.00		3,745.59
14.			
Sub-total, State	\$ 32,755,362.04	\$ 498,660.05	\$ 948,880.79
C. Metropolitan District Assessments			
1. Metropolitan Parks G.L. CH. 92, ss. 54—59A	\$ 20,822,399.15	\$	\$ 1,482,779.36
2. Metropolitan Sewerage G.L. CH. 92, ss. 5—8.	*20,703,511.37	22,181.24	1,525,465.53
3. Metropolitan Water G.L. CH. 92, ss. 26, 26A.	*11,979,627.84		
4. Sewerage Connection Charges			
5. Water Connection Charges and Entrance Fees Woburn	26,892.20		
Sub-total, Metropolitan District	\$ 53,532,430.56	\$ 22,181.24	\$ 3,008,244.89
D. Transportation Authorities			
1. Massachusetts Bay Transportation Authority: G.L. CH. 161A, ss. 8, 9; 1974, CH. 825, ss. 6, 7 Net Cost of Service — Jan. 1, 1980 — Dec. 31, 1980 After Commonwealth Credit \$110,550,300.00	\$101,655,400.00	\$ 781,635.05	\$ 453,558.01
2. Boston Metropolitan District Expenses 1929, CH. 383, s. 12; 1954, CH. 535.	16,000.00		
3. Regional Transit Authorities: G.L. CH. 161B, ss. 10, 11; 1973, CH. 1141 Net Cost of Service — July 1, 1980 — June 30, 1981 After Commonwealth Credit \$ 8,782,291.00	8,782,291.00	246,914.86	581,208.75
Sub-Total Transportation	\$110,453,691.00	\$ 1,028,549.91	\$ 1,034,766.76
* 1979 \$ 266,257.27 1980 \$ 719,158.74			
E. Totals - All Assessments and Charges	\$274,894,646.86	\$ 6,753,778.61	\$ 5,820,296.06

* Does not include City of Boston -- \$ 11,879,750.88 (Water)
-- \$ 9,202,730.63 (Sewerage)

**The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE**

C.S. 1-ER

**NOTICE TO ASSESSORS OF FISCAL 1982 ESTIMATED RECEIPTS
TO BE USED IN DETERMINING THE TAX LEVY**

Fiscal 1982

GENERAL LAWS, CHAPTER 58, SECTION 25A, AND CHAPTER 59, SECTION 23All Municipalities
NAME OF CITY OR TOWN**A. Reimbursement for Loss of Taxes:**

1. Loss of Taxes, State-owned Land G.L. CH. 58, ss. 13-17B.	\$ 14,742,061
2. Loss of Taxes, Flood Control G.L. CH. 58, s. 17.	265,000
Loss of Taxes, Abatements G.L. CH. 59, s. 5	
3. Veterans Clauses 22A - 22E.	2,229,694
4. Surviving Spouses and Others Clause 17.	2,559,372
5. Blind Persons Clause 37.	410,934
6. Elderly Persons Clause 41, 1977, CH. 967, s. 2.	10,000,000
7. Government Center — Boston 1960, CH. 635, s. 8.	357,570

Sub-total, Loss of Taxes **\$ 30,564,631****B. Education Distributions and Reimbursements:****School Aid Distribution G.L. CH. 58, s. 18A**

1. School Aid G.L. CH. 70, as amended.	\$641,671,231
2. Adjustment, G.L. CH. 70, Net 1979 and 1980.	(1,607,022)
3. Adjustment, G.L. CH. 70, 1981.	43,510
4.	

Sub-total, School Aid Distributions **\$640,107,719**

5. Retired Teachers' Pensions G.L. CH. 32, s. 20(2) (c).	20,085,777
6. Regional Public Libraries G.L. CH. 78, s. 19C.	3,715,854
7. Outside Vocational School Transportation G.L. CH. 74, s. 8A.	276,430
8. Transportation of Pupils G.L. CH. 71, ss. 7A and 37D.	43,809,845
9. School Transportation G.L. CH. 71, s. 7B.	370,756
10. Construction of School Projects, 1948, CH. 645; 1976, CH. 511.	86,877,813
11. School Related Transportation G.L. CH. 71A, s. 8, G.L. CH. 71B, ss. 13-14.	11,912,126
12. Special Needs Recreation G.L. CH. 71B, s. 11.	546,935
13. Tuition for State Wards G.L. CH. 76, ss. 7 & 9; G.L. CH. 74, s. 7A.	3,229,048
14. Residential School Costs.	8,672,841
15.	
16.	

Sub-total, Education Reimbursements **\$179,497,425****Reimbursement Offset Items — Reserve for Direct Expenditures**

17. Public Libraries G.L. CH. 78, s. 19A.	\$ 2,794,412
18. Racial Imbalance G.L. CH. 76, s. 12A.	7,458,422
19. Magnet Education G.L. CH. 71, ss. 371 and 37J.	2,480,000
20. Equal Education Improvement Fund G.L. CH. 15, s. 11.	6,000,000
21. School Lunch Program 1970, CH. 871.	4,673,583
22. Elderly Lunch Program G.L. CH. 15, s. 1L, 1970, CH. 753.	741,487
23.	

Sub-total, Education Offset Items **\$ 24,147,904****Sub-total, All Education Items** **\$843,753,048****C. General Government Reimbursements and Distributions:**

1. Police Career Incentive G.L. CH. 41, s. 108L.	\$ 3,400,000
2. Cultivation and Protection of Shellfish G.L. CH. 130, s. 20.	300,000
3. Water Pollution Abatements G.L. CH. 21, s. 37 (Offset Item).	300,909
4. Federally Aided Urban Renewal Projects G.L. CH. 121.	2,259,010
5. Non-Federally Aided Urban Renewal Projects G.L. CH. 121.	773,501
6. Veterans' Benefits G.L. CH. 115, s. 6.	9,220,661
7. Highway Reconstruction and Maintenance 1974, CH. 825.	18,469,803
8. Highway & Transit Fringe MBTA Communities 1974, CH. 825.	2,491,000
9. Additional Assistance General Fund Appropriation to Local Aid Fund.	348,000,000
10. Lottery, Beano, Charity Games G.L. CH. 29, s. 2D.	78,045,000
11. Highway Fund G.L. CH. 81, s. 31; 1980, CH. 577, s. 8.	24,029,640
12. Urban Redevelopment Corporation Excise G.L. CH. 121A, s. 10.	19,866,100
13. Retired Employees, Cost of Living 3% Increase.	
14.	

Sub-total, General Government **\$507,155,624****D. TOTAL ESTIMATED RECEIPTS** **\$1,381,473,303**



The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE

NOTICE TO ASSESSORS OF FISCAL 1983 ESTIMATED CHARGES TO BE USED IN DETERMINING THE TAX LEVY GENERAL LAWS, CHAPTER 59, SECTION 21

All Municipalities
NAME OF CITY OR TOWN

The following County Tax and State Assessments as estimated and the underestimates from the prior year must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Overestimates from the prior year must be used by the Assessors as Available Funds.			
	Column 1 Estimates to be raised	Column 2 Prior Year Underestimates to be raised	Column 3 Prior Year Overestimates to be Used as Available Funds.
A. County Assessments			
1. County Tax G.L. CH. 35, s. 31	\$ 70,130,979.92	\$ 1,479.98	\$ 3,167,355.85
2. County Hospital G.L. CH. 111, s. 85	75,000.00	-	-
Sub-total, County	\$ 70,205,979.92	\$ 1,479.98	\$ 3,167,355.85
B. State Assessments and Charges			
1. Special Education G.L. CH. 71B, ss. 10, 12; 1972, CH. 766	\$ 4,577,884.00	\$ 98,721.00	\$ 865,050.00
2. Audit of Municipal Accounts G.L. CH. 44, ss. 41, 46A	791,014.36	-	-
3. State Supervision of Retirement Systems G.L. CH. 32, s. 21 (2)	238,509.12	-	186.39
4. Motor Vehicle Excise Tax Bills 1962, CH. 727	669,587.40	-	146.92
Health Insurance G.L. CH. 32A, ss. 10B (c), 12:			
5. Elderly Governmental Retirees	2,279,685.77	-	770.65
6. Retired Municipal Teachers	2,741,087.61	-	3,364.49
7. State Recreation Areas Outside Metropolitan Parks District G.L. CH. 132A, ss. 4-6	19,587,653.00	1,435,508.99	-
8. Mosquito Control Projects G.L. CH. 252, s. 5A	2,390,808.61	1,766.97	87,022.05
9. Air Pollution Control Districts G.L. CH. 111, ss. 142B, 142C; 1960, CH. 676, s. 1	955,734.00	1,398.00	35,322.70
10. Metropolitan Area Planning Council G.L. CH. 40B, ss. 26, 29; 1974, CH. 476	479,353.18	.34	240.11
11. Old Colony Planning Council 1967, CH. 332	53,893.40	174.00	8.80
12. Ipswich River Watershed District 1966, CH. 682; 1971, CH. 16	1,000.00	-	856.39
13. Suffolk Co. Coop. Ext. Service G.L. CH. 128, s. 44A ..	278,600.00	26.97	26.97
14.			
Sub-total, State	\$ 35,044,810.45	\$ 1,537,596.27	\$ 992,995.47
C. Metropolitan District Assessments			
1. Metropolitan Parks G.L. CH. 92, ss. 54-59A	\$ 21,745,075.00	-	\$ 2,375,009.34
2. Metropolitan Sewerage G.L. CH. 92, ss. 5-8	*19,376,295.47	32,835.00	3,136,547.48
3. Metropolitan Water G.L. CH. 92, ss. 26, 26A	**11,977,920.00	-	28,820.27
4. Sewerage Connection Charges			
5. Water Connection Charges and Entrance Fees	26,892.20	-	-
6. Operation of First Street Bridge	-	140,254.65	-
Sub-total, Metropolitan District	\$ 53,126,182.67	\$ 173,089.65	\$ 5,540,377.09
D. Transportation Authorities			
1. Massachusetts Bay Transportation Authority: G.L. CH. 161A, ss. 8, 9; 1974, CH. 825, ss. 6, 7 Net Cost of Service — Jan. 1, 1981 — Dec. 31, 1981 After Commonwealth Credit \$100,601,400	\$ 95,000,000.00	\$ 665,980.89	\$ 645,944.57
2. Boston Metropolitan District Expenses 1929, CH. 383, s. 12; 1954, CH. 535	16,000.00	-	35.71
3. Regional Transit Authorities: G.L. CH. 161B, ss. 10, 11; 1973, CH. 1141 Net Cost of Service — July 1, 1981 — June 30, 1982 After Commonwealth Credit \$	8,717,317.68	96,883.00	355,249.00
Sub-Total Transportation	\$103,733,317.68	\$ 762,863.89	\$ 1,001,229.28
E. Totals - All Assessments and Charges	\$262,110,290.72	\$ 2,475,029.79	\$ 10,701,957.69

*Excludes Boston \$ 8,733,763.53 Metropolitan Sewerage

**Excludes Boston \$11,584,901.76 Metropolitan Water

**The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE**

C.S. 1-ER

**NOTICE TO ASSESSORS OF FISCAL 1983 ESTIMATED RECEIPTS
TO BE USED IN DETERMINING THE TAX LEVY**

Fiscal 1983

GENERAL LAWS, CHAPTER 58, SECTION 25A, AND CHAPTER 59, SECTION 23All Municipalities
NAME OF CITY OR TOWN**A. Reimbursement for Loss of Taxes:**

1. Loss of Taxes, State-owned Land G.L. CH. 58, ss. 13-17B.....	\$ 14,720,436
2. Loss of Taxes, Flood Control G.L. CH. 58, s. 17.....	216,742
Loss of Taxes, Abatements G.L. CH. 59, s. 5	
3. Veterans Clauses 22A - 22E.....	2,184,547
4. Surviving Spouses and Others Clause 17.....	2,473,164
5. Blind Persons Clause 37.....	435,441
6. Elderly Persons Clause 41, 1977, CH. 967, s. 2.....	10,000,000
7. Government Center — Boston 1960, CH. 635, s. 8.....	357,570

Sub-total, Loss of Taxes..... **\$ 30,387,900****B. Education Distributions and Reimbursements:****School Aid Distribution G.L. CH. 58, s. 18A**

1. School Aid G.L. CH. 70, as amended.....	\$641,839,459
2. Adjustment, G.L. CH. 70, Net 1979, 1980 and 1981.....	(2,370,656)
3. Additional Adjustment, G.L. CH. 70, 1980.....	(42,889)
4.....	

Sub-total, School Aid Distributions..... **\$639,425,914**

5. Retired Teachers' Pensions G.L. CH. 32, s. 20(2) (c).....	\$ 20,807,286
6. Regional Public Libraries G.L. CH. 78, s. 19C.....	4,184,371
7. Outside Vocational School Transportation G.L. CH. 74, s. 8A.....	272,665
8. Transportation of Pupils G.L. CH. 71, ss. 7A and 37D.....	42,242,669
9. School Transportation G.L. CH. 71, s. 7B.....	369,544
10. Construction of School Projects, 1948, CH. 645; 1976, CH. 511.....	84,067,764
11. School Related Transportation G.L. CH. 71A, s. 8, G.L. CH. 71B, ss. 13-14.....	9,547,956
12. Special Needs Recreation G.L. CH. 71B, s. 11.....	500,000
13. Tuition for State Wards G.L. CH. 76, ss. 7 & 9; G.L. CH. 74, s. 7A.....	3,470,454
14. Residential School Tuition.....	6,618,516
15. Regional School District Aid.....	124,799

Sub-total, Education Reimbursements..... **\$172,206,024****Education Offset Items — Reserve for Direct Expenditures**

16. Public Libraries G.L. CH. 78, s. 19A.....	\$ 2,756,302
17. Racial Imbalance G.L. CH. 76, s. 12A.....	6,206,000
18. Magnet Education G.L. CH. 71, ss. 37I and 37J.....	3,413,000
19. Equal Education Improvement Fund G.L. CH. 15, s. 11.....	6,000,000
20. School Lunch Program 1970, CH. 871.....	4,997,490
21. Elderly Lunch Program G.L. CH. 15, s. 1L, 1970, CH. 753.....	759,004
22. Apprenticeship Training Program G.L. CH. 74, s. 7B.....	302,607
23. Mental Health Transportation.....	5,752,541

Sub-total, Education Offset Items..... **\$ 30,186,944****Sub-total, All Education Items.....** **\$841,818,882****C. General Government Reimbursements and Distributions:**

1. Police Career Incentive G.L. CH. 41, s. 108L.....	\$ 3,400,000
2. Cultivation and Protection of Shellfish G.L. CH. 130, s. 20.....	300,000
3. Water Pollution Abatements G.L. CH. 21, s. 37 (Offset Item).....	237,026
4. Cost of Chemicals for Water Pollution Control 1980, CH. 510 (Offset Item).....	1,009,693
5. Federally Aided Urban Renewal Projects G.L. CH. 121.....	2,600,000
6. Non-Federally Aided Urban Renewal Projects G.L. CH. 121.....	771,358
7. Veterans' Benefits G.L. CH. 115, s. 6.....	9,500,000
8. Highway Reconstruction and Maintenance 1974, CH. 825.....	18,469,803
9. Highway & Transit Fringe MBTA Communities 1974, CH. 825.....	2,500,000
10. Additional Assistance General Fund Appropriation to Local Aid Fund.....	483,288,642
11. Lottery, Beano, Charity Games G.L. CH. 29, s. 2D.....	93,000,000
12. Highway Fund G.L. CH. 81, s. 31; 1980, CH. 577, s. 8.....	23,800,000
13. Urban Redevelopment Corporation Excise G.L. CH. 121A, s. 10.....	24,646,864
14. Local Share of Racing Taxes 1981, CH. 558.....	1,242,350
15. Cost of Revaluation.....	(159,650)
16. MBTA Reimbursement for 1982 Assessment CH. 335 of 1982, ss. 5-6.....	4,000,000

Sub-total, General Government..... **\$668,606,086****D. TOTAL ESTIMATED RECEIPTS.....** **\$1,540,812,868**

**THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE****NOTICE TO REGIONAL SCHOOL DISTRICTS OF FISCAL 1982 ESTIMATED RECEIPTS**Name of Regional School District _____ All Regional School Districts

Member Cities and Towns _____

A. Local Aid Appropriated Reimbursements Programs:

1. Racial Imbalance Program G.L. CH. 76, s. 12A	\$ 499,787
2. Outside Vocational School Transportation G.L. CH. 74, s. 8A	57,329
3. Transportation of Pupils G.L. CH. 71, s. 16C	15,190,155
4. School Transportation G.L. CH. 71, s. 7B	29,244
5. Construction of School Projects 1948, CH. 645, 1976, CH. 511	20,985,845
6. School Lunch Program (Partial Ass't) 1970, CH. 871	626,417
7. Elderly Lunch G.L. CH. 15, s. 1L	52,013
8. Regional School District Aid G.L. CH. 71, s. 16D	42,700,000
9. Tuition - State Wards G.L. CH. 76, ss. 7 & 9, CH. 74, s. 7A	770,950
10. Special Needs Recreation G.L. CH. 71B	3,085
11. School Related Transportation G.L. CH. 71A, CH. 71B	587,874
12. Residential School Costs	527,159

B. Local Aid Appropriated Distributions:

1. School Aid G.L. CH. 70, as amended	76,418,161
2. Adjustment Net 1979/1980 School Aid G.L. CH. 70	(25,880)

C. TOTAL ESTIMATED RECEIPTS \$158,422,139

**THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE****NOTICE TO REGIONAL SCHOOL DISTRICTS OF FISCAL 1983 ESTIMATED RECEIPTS**

Name of Regional School District _____ All Regional School Districts _____

Member Cities and Towns _____

A. General Fund Appropriated Reimbursements Programs:

1. Racial Imbalance Program G.L. CH. 76, s. 12A	\$ 421,000
2. Outside Vocational School Transportation G.L. CH. 74, s. 8A	61,087
3. Transportation of Pupils G.L. CH. 71, s. 16C	16,980,560
4. School Transportation G.L. CH. 71, s. 7B.	30,456
5. Construction of School Projects 1948, CH. 645, 1976, CH. 511.	18,154,370
6. School Lunch Program (Partial Ass't) 1970, CH. 871	690,810
7. Elderly Lunch G.L. CH. 15, s. 1L	38,996
8. Regional School District Aid G.L. CH. 71, s. 16D	45,701,039
9. Tuition - State Wards G.L. CH. 76, ss. 7 & 9, CH. 74, s. 7A	529,546
10. Special Needs Recreation G.L. CH. 71B	1,988
11. School Related Transportation G.L. CH. 71A, CH. 71B.	457,100
12. Residential School Tuition.	636,852
13. Mental Health Transportation.	247,459

B. General Funds Appropriated Distributions:

1. School Aid G.L. CH. 70, as amended	76,657,077
2. Adjustment Net 1979/1980 School Aid G.L. CH. 70	(25,880)
3. Additional Adjustment, 1980 School Aid G.L. CH. 70	91,124
4. Apprenticeship Training G.L. CH. 74, s. 7B	97,393

C. TOTAL ESTIMATED RECEIPTS \$160,770,977

**ESTIMATED RECEIPTS FOR CITIES, TOWNS AND REGIONAL SCHOOL DISTRICTS
ACTUAL 1981 AND COMPARISON OF 1982, 1983 ESTIMATES
(IN MILLIONS OF DOLLARS)**

Item	Fiscal Year			
	1981 Actual	1982 Estimate	1983 Estimate	1983 1982 Change
<u>Estimated Receipts</u>				
<u>CITIES AND TOWNS</u>				
Reimbursements				
Loss of Taxes, 7 programs	\$ 31.4	\$ 30.6	\$ 30.4	\$ (0.2)
Veterans' Benefits	8.8	9.2	9.5	0.3
Pensions to Retired Teachers	18.0	20.1	20.8	0.7
Urban Renewal, 2 programs	3.0	3.0	3.4	0.4
School Transportation, 5 programs	40.2	56.4	58.1	1.7
Public Libraries, 2 programs	5.3	6.5	6.9	0.4
School Construction & Repairs	99.2	86.9	84.1	(2.8)
Racial Imbalance, 3 programs	14.7	15.9	15.6	(0.3)
School and Elderly Lunch	5.5	5.4	5.8	0.4
Highway and Transit, 2 programs	21.0	21.0	21.0	-
Residential School Costs	-	8.7	6.6	(2.1)
Other, 6 programs	8.0	7.8	8.9	1.1
Total Reimbursements*	\$ 255.1	\$ 271.5	\$ 271.1	\$ (0.4)
Distributions				
School Aid, Chapter 70, as amended (including prior year adjustments)	\$ 650.0	\$ 640.1	\$ 639.7	\$ (0.4)
Lottery, Beano, etc.	73.8	78.0	93.0	15.0
Additional Assistance	143.0	348.0	483.3	135.3
Highway Fund	19.7	24.0	23.8	(0.2)
Urban Redevelopment Excise	20.7	19.9	24.6	4.7
Local Share of Racing Taxes	-	-	1.2	1.2
Total Distributions	\$ 907.2	\$1,110.0	\$1,265.6	\$ 155.6
Total Estimated Receipts, Cities & Towns	\$1,162.3	\$1,381.5	\$1,536.7	\$ 155.2
<u>REGIONAL SCHOOL</u>				
Reimbursements				
Regional School District Aid	\$ 42.7	\$ 42.7	\$ 45.7	\$ 3.0
School Transportation, 5 programs	11.0	15.9	17.7	1.8
School Construction & Repair	22.1	21.0	18.2	(2.8)
Residential School Costs	-	0.5	0.6	0.1
Other, 5 programs	3.4	2.0	1.7	(0.3)
Total Reimbursements	\$ 79.2	\$ 82.1	\$ 83.9	\$ 1.8
Distributions				
School Aid, Chapter 70, as amended (including prior year adjustments)	\$ 75.7	\$ 76.4	\$ 76.8	\$ 0.4
Total Estimated Receipts - Regions	\$ 154.9	\$ 158.5	\$ 160.7	\$ 2.2
Other Locally Related Aid 15 programs	\$ 123.3	\$ 389.1	\$ 420.6	\$ 51.5
TOTAL AID: Cities, Towns, Regional School Districts and Locally Related	\$1,440.5	\$1,929.1	\$2,138.0	\$ 208.9
*Includes highway fund aid, G.L. CH. 90, for cities and towns, which in 1980 was included in total estimated receipts, 1981, \$18.1; 1982, \$20.9; 1983, \$21.0.				
Estimated Assessments and Charges	Fiscal Year			
	1981 Actual	1982 Estimate	1983 Estimate	1983 1982 Change
County Tax	\$ 77.8	\$ 78.7	\$ 70.1	\$ (8.1)
County Hospital	0.1	-	0.1	0.1
Special Education	4.9	5.4	4.6	(0.8)
State Recreation	17.5	17.3	19.6	2.3
MDC Parks	19.2	20.8	21.7	0.9
MDC Water	23.6	23.9	23.6	(0.3)
MDC Sewerage and Other	22.7	29.9	28.1	(1.8)
MBTA (after Credit 1980, \$73.5; 1981, \$85.8; 1982, \$110.5)	91.9	101.7	95.0	(6.7)
Other, 12 programs	14.9	18.8	19.8	1.0
Total Assessments and Charges	\$ 272.6	\$ 296.0	\$ 282.6	\$ (13.4)

SUMMARY OF DISTRIBUTIONS AND REIMBURSEMENTS TO CITIES AND TOWNS
FISCAL YEARS ACTUAL 1975-1982, 1983 ESTIMATED
(millions of dollars)

	1975	1976	1977	1978	1979	1980	1981	1982	1983
Reimbursements:									
Loss of Taxes	\$ 18.8	\$ 18.9	\$ 17.9	\$ 19.5	\$ 31.2	\$ 29.7	\$ 31.4	\$ 31.5	\$ 30.4
Education	201.2	217.5	183.7	169.1	171.6	179.2	187.0	181.8	201.9
Other	19.5	15.4	20.1	14.8	23.6	20.9	18.2	17.6	21.4
Sub-total	\$239.5	\$251.8	\$221.7	\$203.4	\$226.4	\$229.8	\$236.6	\$230.9	\$253.7
Distributions:									
Special Education	\$ 47.8	\$ 54.6	\$ 93.4	\$166.4	\$ -	\$ -	\$ -	\$ -	\$ -
School Aid, G.L. CH.70	367.6	367.5	353.3	277.3	565.0	645.0	649.9	640.4	639.5
Cigarette Excise	1.2	.7	.7	-	-	-	-	-	-
Special Highway	35.6	25.5	25.7	25.0	25.4	41.5	19.7	24.0	23.8
Highway & Transit Devel.	-	18.5	18.8	18.5	18.5	18.5	18.5	18.4	18.5
Lottery, Beano, etc.	54.6	44.3	41.7	47.1	61.1	63.1	73.8	85.6	93.0
Additional Assistance	-	-	-	30.0	60.0	143.0	143.0	348.0	484.0
Urban Redevelopment	9.7	9.8	10.9	15.1	15.4	17.1	20.7	21.3	24.7
Sub-total	\$516.5	\$520.9	\$544.5	\$579.4	\$745.4	\$928.2	\$925.6	\$1,137.7	\$1,283.5
Total	\$756.0	\$772.7	\$766.2	\$782.8	\$971.8	\$1,158.0	\$1,162.2	\$1,368.6	\$1,537.2

Notes: Aid to regional school districts not included in above figures.

Commencing in 1979, School Aid, G.L. Ch. 70, includes amounts showing prior years for special education distribution and vocational education reimbursements. (See Chapter 367, Acts of 1978).

Excludes Chapter 90 Highway Aid.

Bilingual education amounts included in Special Education Distribution, 1975-1978.

Special Highway Distribution in 1980 includes \$13,000,000 which in later years was appropriated for Chapter 90, highway projects.

Source: Department of Revenue

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

EXPENDITURES

City/Town	1980 Population	Local Spending (Thousands)			State, County and District Assessments* (Thousands)			Total Municipal Expenditures (Thousands)		
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
Abington	13,517	\$10,209	\$ 9,637	(5.60)	\$ 168	\$ 211	25.60	\$10,377	\$ 9,848	(5.10)
Acton	17,544	14,950	15,244	1.97	552	583	5.62	15,502	15,827	2.10
Acushnet	8,704	4,839	5,232	8.12	181	189	4.42	5,020	5,421	7.99
Adams	10,381	5,035	5,070	.70	195	250	28.21	5,230	5,320	1.72
Agawam	26,271	16,716	17,970	7.50	599	789	31.72	17,315	18,759	8.34
Alford	394	258	244	(5.43)	26	23	(11.54)	284	267	(5.59)
Amesbury	13,971	17,794	18,785	5.57	239	255	6.69	18,033	19,040	5.58
Amherst	33,229	13,989	17,057	21.93	822	869	5.72	14,811	17,926	21.03
Andover	26,370	27,851	29,685	6.59	957	877	(8.36)	28,808	30,562	6.09
Arlington	48,219	41,401	38,786	(6.32)	4,620	4,880	5.63	46,021	43,666	(5.12)
Ashburnham	4,075	2,740	2,758	.66	92	87	(5.43)	2,832	2,845	.46
Ashby	2,311	1,397	1,327	(5.01)	37	44	18.92	1,434	1,371	(4.39)
Ashfield	1,458	990	916	(7.47)	61	62	1.64	1,051	978	(6.95)
Ashland	9,165	7,700	8,065	4.74	414	479	15.70	8,114	8,544	5.30
Athol	10,634	4,377	4,123	(5.80)	190	150	(21.05)	4,567	4,273	(6.44)
Attleboro	34,196	28,787	28,083	(2.45)	698	372	(46.70)	29,485	28,455	(3.49)
Auburn	14,845	12,501	11,414	(8.70)	419	401	(4.30)	12,920	11,815	(8.55)
Avon	5,026	4,580	4,514	(1.44)	102	118	15.69	4,682	4,632	(1.07)
Ayer	6,993	5,970	6,732	12.76	109	145	33.03	6,079	6,877	13.13
Barnstable	30,898	26,808	27,147	1.26	1,314	1,324	.76	28,122	28,471	1.24
Barre	4,102	2,390	2,400	.42	97	83	(14.43)	2,487	2,483	(.16)
Becket	1,339	1,063	1,068	.47	71	85	19.72	1,134	1,153	1.68
Bedford	13,067	14,486	14,355	(.90)	752	856	13.83	15,238	15,211	(.18)
Belchertown	8,339	4,549	4,718	3.72	200	201	.50	4,749	4,919	3.58
Bellingham	14,300	10,816	11,149	3.08	174	207	18.97	10,990	11,356	3.33
Belmont	26,100	23,523	23,406	(.50)	2,744	2,869	4.56	26,267	26,275	.03
Berkley	2,731	1,662	1,687	1.50	48	75	56.25	1,710	1,762	3.04
Berlin	2,215	1,753	1,685	(3.88)	74	58	(21.62)	1,827	1,743	(4.60)
Bernardston	1,750	1,140	1,071	(6.05)	61	48	(21.31)	1,201	1,119	(6.83)
Beverly	37,655	31,582	33,116	4.86	1,495	1,355	(9.36)	33,077	34,471	4.21
Billerica	36,727	33,303	32,785	(1.56)	771	837	8.56	34,074	33,622	(1.33)
Blackstone	6,570	3,744	3,678	(1.76)	108	103	(4.63)	3,852	3,781	(1.84)
Blandford	1,038	641	573	(10.61)	39	44	12.82	680	617	(9.26)
Bolton	2,530	2,053	1,988	(3.17)	106	100	(5.66)	2,159	2,088	(3.29)
Boston	562,994	830,204	807,260	(2.76)	47,479	49,737	4.76	877,683	856,997	(2.36)
Bourne	13,874	12,696	12,418	(2.19)	353	390	10.48	13,049	12,808	(1.85)
Boxborough	3,126	2,188	2,192	.18	79	94	18.99	2,267	2,286	.84
Boxford	5,374	4,145	4,193	1.16	210	186	(11.43)	4,355	4,379	.55
Boylston	3,470	2,347	2,275	(3.07)	103	91	(11.65)	2,450	2,366	(3.43)
Braintree	36,337	39,777	36,254	(8.86)	2,224	2,487	11.83	42,001	38,741	(7.76)

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

RECEIPTS

City/Town	Total Receipts from the State (Thousands)			Local Receipts Free Cash and Available Funds (Thousands)			Levy from Property Tax (Thousands)		
	FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
Abington	\$ 2,587	\$ 3,282	26.87	\$ 1,794	\$ 2,011	12.10	\$ 5,996	\$ 4,555	(24.03)
Acton	1,505	1,915	27.24	2,247	1,900	(15.44)	11,750	12,012	2.23
Acushnet	1,471	1,993	35.49	866	819	(5.54)	2,683	2,610	(2.72)
Adams	735	1,029	40.00	1,194	912	(23.62)	3,302	3,379	2.33
Agawam	3,242	4,999	54.19	2,862	2,492	(12.93)	11,211	11,268	.51
Alford	19	27	42.11	48	72	50.00	217	167	(23.04)
Amesbury	3,668	4,245	15.73	8,415	9,200	9.33	5,950	5,595	(5.97)
Amherst	2,415	6,320	161.70	4,646	3,835	(17.46)	7,750	7,771	.27
Andover	3,183	4,353	36.76	6,076	6,951	14.40	19,549	19,258	(1.49)
Arlington	5,997	7,695	28.31	8,412	9,126	8.49	31,612	26,845	(15.08)
Ashburnham	495	651	31.52	426	514	20.66	1,911	1,680	(12.09)
Ashby	157	225	43.31	159	230	44.65	1,118	917	(17.98)
Ashfield	148	193	30.41	254	180	(29.13)	649	605	(6.78)
Ashland	1,257	1,549	23.23	1,112	1,563	40.56	5,745	5,432	(5.45)
Athol	635	1,328	109.13	1,290	1,146	(11.16)	2,642	1,798	(31.95)
Attleboro	6,718	8,089	20.41	5,070	5,326	5.05	17,697	15,040	(15.01)
Auburn	2,421	2,889	19.33	3,500	2,279	(34.89)	6,999	6,647	(5.03)
Avon	751	839	11.72	1,112	978	(12.05)	2,819	2,815	(.14)
Ayer	2,342	2,876	22.80	1,725	1,939	12.41	2,012	2,062	2.49
Barnstable	3,266	3,968	21.49	4,420	3,579	(19.03)	20,436	20,924	2.39
Barre	705	868	23.12	608	433	(28.78)	1,174	1,182	.68
Becket	102	130	27.45	110	244	121.82	922	778	(15.62)
Bedford	1,720	1,970	14.53	2,889	2,472	(14.43)	10,629	10,769	1.32
Belchertown	1,323	1,883	42.33	1,094	607	(44.52)	2,332	2,429	4.16
Bellingham	4,267	4,684	9.77	1,611	2,012	24.89	5,112	4,660	(8.84)
Belmont	2,520	3,111	23.45	4,592	4,565	(.59)	19,154	18,599	(2.90)
Berkley	475	623	31.16	363	246	(32.23)	871	893	2.53
Berlin	287	367	27.87	425	429	.94	1,115	947	(15.07)
Bernardston	182	254	39.56	338	206	(39.05)	682	660	(3.23)
Beverly	4,897	6,330	29.26	6,908	6,357	(7.98)	21,272	21,783	2.40
Billerica	7,575	9,057	19.56	5,340	5,395	1.03	21,159	19,170	(9.40)
Blackstone	993	1,473	48.34	576	367	(36.28)	2,283	1,941	(14.98)
Blandford	90	124	37.78	158	129	(18.35)	431	364	(15.55)
Bolton	270	335	24.07	376	202	46.28	1,514	1,552	2.51
Boston	199,030	232,515	16.82	159,978	183,763	14.87	518,675	440,719	(15.03)
Bourne	1,897	2,359	24.35	3,710	3,406	(8.19)	7,442	7,043	(5.36)
Boxborough	208	294	41.35	500	398	(20.40)	1,559	1,594	2.23
Boxford	442	586	32.58	738	615	(16.67)	3,174	3,178	.13
Boylston	280	421	50.36	565	301	(46.73)	1,605	1,645	2.49
Braintree	4,604	5,398	17.25	11,691	12,446	6.46	25,706	20,897	(18.71)

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

EXPENDITURES

City/Town	1980 Population	Local Spending (Thousands)			State, County and District Assessments* (Thousands)			Total Municipal Expenditures (Thousands)		
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
Brewster	5,226	\$ 5,475	\$ 5,224	(4.58)	\$ 257	\$ 218	(15.18)	\$ 5,732	\$ 5,442	(5.06)
Bridgewater	17,202	11,171	10,625	(4.89)	218	288	32.11	11,389	10,913	(4.18)
Brimfield	2,318	1,586	1,440	(9.21)	60	83	38.33	1,646	1,523	(7.47)
Brockton	95,172	90,241	86,912	(3.69)	1,837	2,567	39.74	92,078	89,479	(2.82)
Brookfield	2,397	1,607	1,399	(12.94)	59	43	(27.12)	1,666	1,442	(13.45)
Brookline	55,062	57,021	53,922	(5.43)	5,894	6,527	10.74	62,915	60,449	(3.92)
Buckland	1,864	1,148	1,272	10.80	70	32	(54.29)	1,218	1,304	7.06
Burlington	23,486	26,838	27,118	1.04	1,376	1,497	8.79	28,214	28,615	1.42
Cambridge	95,322	134,588	129,341	(3.90)	9,037	9,682	7.14	143,625	139,023	(3.20)
Canton	18,182	17,508	16,117	(7.94)	1,147	1,193	4.01	18,655	17,310	(7.21)
Carlisle	3,306	3,488	3,745	7.37	120	130	8.33	3,608	3,875	7.40
Carver	6,988	4,829	4,802	(.56)	94	133	41.49	4,923	4,935	.24
Charlemont	1,149	712	670	(5.90)	42	36	(14.29)	754	706	(6.37)
Charlton	6,719	2,499	2,449	(2.00)	124	122	(1.61)	2,623	2,571	(1.98)
Chatham	6,071	5,955	5,933	(.37)	396	344	(13.13)	6,351	6,277	(1.17)
Chelmsford	31,174	27,172	25,600	(5.79)	763	819	7.34	27,935	26,419	(5.43)
Chelsea	25,431	22,919	22,726	(.84)	1,814	1,926	6.17	24,733	24,652	(.33)
Cheshire	3,124	1,242	1,155	(7.00)	86	93	8.14	1,328	1,248	(6.02)
Chester	1,123	658	634	(3.65)	25	37	48.00	683	671	(1.76)
Chesterfield	1,000	667	687	3.00	34	36	5.88	701	723	3.14
Chicopee	55,112	44,575	39,665	(11.02)	1,258	1,696	(34.82)	45,833	41,361	(9.76)
Chilmark	489	708	725	2.40	111	150	35.14	819	875	6.84
Clarksburg	1,871	1,168	1,061	(9.16)	44	60	36.36	1,212	1,121	(7.51)
Clinton	12,771	9,353	8,965	(4.15)	284	244	(14.08)	9,637	9,209	(4.44)
Cohasset	7,174	8,019	7,846	(2.16)	291	324	11.34	8,310	8,170	(1.68)
Colrain	1,552	876	1,035	18.15	58	47	(18.97)	934	1,082	15.85
Concord	16,293	18,900	18,301	(3.17)	811	881	8.63	19,711	19,182	(2.68)
Conway	1,213	816	828	1.47	39	34	(12.82)	855	862	.82
Cummington	657	494	485	(1.82)	27	25	(7.41)	521	510	(2.11)
Dalton	6,797	4,409	4,254	(3.52)	227	202	(11.01)	4,636	4,456	(3.88)
Danvers	24,100	37,521	39,866	6.25	1,218	1,085	(10.92)	38,739	40,951	5.71
Dartmouth	23,966	16,439	17,667	7.47	532	692	30.08	16,971	18,359	8.18
Dedham	25,298	20,546	21,007	2.24	1,563	1,649	5.50	22,109	22,656	2.47
Deerfield	4,517	2,342	2,459	5.00	176	134	(23.86)	2,518	2,593	2.98
Dennis	12,360	9,145	9,398	2.77	599	537	(10.35)	9,744	9,935	1.96
Dighton	5,352	3,679	3,665	(.39)	119	156	31.09	3,798	3,821	.61
Douglas	3,730	2,959	2,746	(7.20)	68	80	17.65	3,027	2,826	(6.64)
Dover	4,703	4,948	4,842	(2.14)	362	390	7.73	5,310	5,232	(1.47)
Dracut	21,249	14,567	15,811	8.54	318	371	16.67	14,885	16,182	8.71
Dudley	8,717	3,383	3,141	(7.15)	161	168	4.35	3,544	3,309	(6.63)

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

RECEIPTS

City/Town	Total Receipts from the State (Thousands)			Local Receipts Free Cash and Available Funds (Thousands)			Levy from Property Tax (Thousands)		
	FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
Brewster	\$ 631	\$ 712	12.84	\$ 1,664	\$ 1,211	(27.22)	\$ 3,436	\$ 3,519	2.42
Bridgewater	2,196	3,667	66.99	2,402	1,484	(38.22)	6,791	5,762	(15.15)
Brimfield	327	429	31.19	282	124	(56.03)	1,037	969	(6.56)
Brockton	23,489	31,738	35.12	15,591	12,693	(18.59)	52,998	45,048	(15.00)
Brookfield	359	563	56.82	310	230	(25.81)	997	649	(34.90)
Brookline	5,492	7,201	31.12	11,587	12,502	7.90	45,836	40,746	(11.10)
Buckland	116	184	58.62	291	343	17.87	811	778	(4.07)
Burlington	3,699	4,281	15.73	4,459	3,783	(15.16)	20,056	20,550	2.46
Cambridge	14,888	17,220	15.66	48,775	53,836	10.38	79,961	67,967	(15.00)
Canton	2,662	3,090	16.08	3,440	3,089	(10.20)	12,553	11,131	(11.33)
Carlisle	454	510	12.33	441	587	33.11	2,713	2,778	2.40
Carver	772	1,274	65.03	901	619	(31.30)	3,250	3,042	(6.40)
Charlemont	64	96	50.00	160	100	(37.50)	530	510	(3.77)
Charlton	311	631	102.89	626	381	(39.14)	1,686	1,559	(7.53)
Chatham	466	563	20.82	1,388	1,122	(19.16)	4,498	4,592	2.09
Chelmsford	6,552	7,650	16.76	4,181	2,758	(34.04)	17,202	16,011	(6.92)
Chelsea	6,963	9,616	38.10	3,262	2,731	(16.28)	14,508	12,305	(15.18)
Cheshire	218	305	39.91	304	259	(14.80)	806	684	(15.14)
Chester	127	161	26.77	172	116	(32.56)	385	394	2.34
Chesterfield	116	152	31.03	119	118	(.84)	466	453	(2.79)
Chicopee	14,300	16,582	15.96	9,536	6,882	(27.83)	21,997	17,897	(18.64)
Chilmark	33	36	9.09	251	291	15.94	535	548	2.43
Clarksburg	484	610	26.03	126	154	22.22	602	357	(40.70)
Clinton	3,231	4,007	24.02	1,164	914	(21.48)	5,242	4,288	(18.20)
Cohasset	1,087	1,243	14.35	1,606	1,194	(25.65)	5,617	5,733	2.07
Colrain	116	168	44.83	149	228	53.02	669	686	2.54
Concord	1,950	2,321	19.03	2,513	1,767	(29.69)	15,249	15,094	(1.02)
Conway	139	185	33.09	135	92	(31.85)	580	586	1.03
Cummingtown	75	90	20.00	110	85	(22.73)	336	335	(.30)
Dalton	331	558	68.58	848	900	6.13	3,457	2,998	(13.28)
Danvers	3,022	3,607	19.36	20,238	22,221	9.80	15,479	15,123	(2.30)
Dartmouth	2,933	3,932	34.06	4,374	4,521	3.36	9,664	9,906	2.50
Dedham	3,261	3,820	17.14	3,186	4,455	39.83	15,662	14,381	(8.18)
Deerfield	313	468	49.52	579	459	(20.73)	1,626	1,666	2.46
Dennis	314	507	61.47	2,925	2,762	(5.57)	6,505	6,666	2.48
Dighton	586	764	30.38	511	469	(8.22)	2,700	2,588	(4.15)
Douglas	702	864	23.08	557	416	(25.31)	1,768	1,546	(12.56)
Dover	442	500	13.12	782	548	(29.92)	4,086	4,184	2.40
Dracut	4,540	5,414	19.25	2,082	2,305	10.71	8,263	8,462	2.41
Dudley	397	745	87.66	1,362	735	(46.04)	1,785	1,829	2.47

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

EXPENDITURES

City/Town	1980 Population	Local Spending (Thousands)			State, County and District Assessments* (Thousands)			Total Municipal Expenditures (Thousands)		
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
Dunstable	1,671	\$ 992	\$ 920	(7.26)	\$ 38	\$ 44	15.79	\$ 1,030	\$ 964	(6.41)
Duxbury	11,807	14,781	14,405	(2.54)	339	426	25.66	15,120	14,831	(1.91)
East Bridgewater	9,945	8,550	7,967	(6.82)	156	163	4.49	8,706	8,130	(6.62)
East Brookfield	1,955	1,305	1,183	(9.35)	44	51	15.91	1,349	1,234	(8.52)
East Longmeadow	12,905	11,012	11,053	.37	435	554	27.36	11,447	11,607	1.40
Eastham	3,472	3,332	3,145	(5.61)	207	193	(6.76)	3,539	3,338	(5.68)
East Hampton	15,580	9,705	9,392	(3.23)	374	379	1.34	10,079	9,771	(3.06)
Easton	16,623	13,303	12,530	(5.81)	323	410	26.94	13,626	12,940	(5.03)
Edgartown	2,204	3,341	3,334	(.21)	253	263	3.95	3,594	3,597	.08
Egremont	1,311	839	794	(5.36)	78	74	(5.13)	917	868	(5.34)
Erving	1,326	1,788	1,540	(13.87)	172	118	(32.56)	1,960	1,658	(15.41)
Essex	2,988	2,480	2,531	2.06	89	88	(1.12)	2,569	2,619	1.91
Everett	37,195	37,042	31,298	(15.51)	4,493	4,794	6.70	41,535	36,092	(13.10)
Fairhaven	15,759	11,620	11,360	(2.24)	295	347	17.63	11,915	11,707	(1.75)
Fall River	92,574	73,457	71,861	(2.17)	1,373	1,572	14.49	74,830	73,433	(1.87)
Falmouth	23,640	23,833	22,964	(3.65)	823	737	(10.45)	24,656	23,701	(3.87)
Fitchburg	39,580	32,692	31,793	(2.75)	700	675	(3.57)	33,392	32,468	(2.77)
Florida	730	809	808	(.12)	69	58	(15.94)	878	866	(1.37)
Foxborough	14,148	13,003	11,955	(8.06)	254	284	11.81	13,257	12,239	(7.68)
Framingham	65,113	59,484	58,553	(1.57)	3,075	3,242	5.43	62,559	61,795	(1.22)
Franklin	18,217	16,365	14,923	(8.81)	283	332	17.31	16,648	15,255	(8.37)
Freetown	7,058	5,439	4,744	(12.78)	157	227	44.59	5,596	4,971	(11.17)
Gardner	17,900	12,396	12,932	4.32	300	351	17.00	12,696	13,283	4.62
Gay Head	220	482	342	(29.05)	25	22	(12.00)	507	364	(28.21)
Georgetown	5,687	4,785	4,377	(8.53)	150	135	(10.00)	4,935	4,512	(8.57)
Gill	1,259	801	744	(7.12)	49	35	(28.57)	850	779	(8.35)
Gloucester	27,768	26,669	27,721	3.94	794	902	13.60	27,463	28,623	4.22
Goshen	651	508	470	(7.48)	28	35	25.00	536	505	(5.78)
Gosnold	63	—	—	—	—	—	—	—	—	—
Grafton	11,238	7,975	7,976	.01	253	249	(1.58)	8,228	8,225	(.04)
Granby	5,380	3,853	3,655	(5.14)	137	129	(5.84)	3,990	3,784	(5.16)
Granville	1,204	936	900	(3.85)	54	62	14.81	990	962	(2.83)
Great Barrington	7,405	5,186	5,086	(1.93)	213	262	23.00	5,399	5,348	(.94)
Greenfield	18,436	14,996	13,673	(8.82)	415	361	(13.01)	15,411	14,034	(8.94)
Groton	6,154	3,491	3,452	(1.12)	160	198	23.75	3,651	3,650	(.03)
Groveland	5,040	3,568	3,108	(12.89)	135	119	(11.85)	3,703	3,227	(12.85)
Hadley	4,125	3,240	3,311	2.16	151	273	80.79	3,391	3,583	5.66
Halifax	5,513	3,668	3,403	(7.22)	68	90	32.35	3,736	3,493	(6.50)
Hamilton	6,960	4,719	4,818	2.10	352	312	(11.36)	5,071	5,130	1.16
Hampden	4,745	3,273	3,276	.09	119	153	28.57	3,392	3,429	1.09

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

RECEIPTS

City/Town	Total Receipts from the State (Thousands)			Local Receipts Free Cash and Available Funds (Thousands)			Levy from Property Tax (Thousands)		
	FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
Dunstable	\$ 78	\$ 128	64.10	\$ 249	\$ 115	(53.82)	\$ 703	\$ 721	2.56
Duxbury	2,033	2,480	21.99	3,343	2,432	(27.25)	9,744	9,919	1.80
East Bridgewater	2,030	2,591	27.64	1,412	1,338	(5.24)	5,264	4,200	(20.21)
East Brookfield	277	350	26.35	317	151	(52.37)	755	733	(2.91)
East Longmeadow	1,918	2,318	20.86	2,485	2,078	(16.38)	7,044	7,211	2.37
Eastham	180	214	18.89	540	543	.56	2,819	2,581	(8.44)
Easthampton	2,812	4,009	42.57	1,840	1,260	(31.52)	5,427	4,502	(17.04)
Easton	2,411	3,413	41.56	2,425	2,029	(16.33)	8,790	7,499	(14.69)
Edgartown	436	424	(2.75)	660	660	-	2,498	2,513	.60
Egremont	56	79	41.07	136	131	(3.68)	725	657	(9.38)
Erving	283	298	5.30	233	245	5.15	1,444	1,115	(22.78)
Essex	349	417	19.48	714	699	(2.10)	1,507	1,503	(.27)
Everett	3,719	4,367	17.42	7,713	6,161	(20.12)	30,103	25,564	(15.08)
Fairhaven	2,882	3,326	15.41	2,665	1,866	(29.98)	6,368	6,515	2.31
Fall River	32,040	36,926	15.25	12,731	11,017	(13.46)	30,060	25,490	(15.20)
Falmouth	2,843	3,030	16.18	5,372	3,560	(33.73)	16,441	16,838	2.41
Fitchburg	8,310	10,182	22.53	6,315	7,835	24.07	18,767	14,451	(23.00)
Florida	145	188	29.66	205	143	(30.24)	528	536	1.52
Foxborough	2,731	3,243	18.75	2,829	1,660	(41.32)	7,697	7,336	(4.69)
Framingham	9,108	11,078	21.63	12,883	10,216	(20.70)	40,568	40,501	(.17)
Franklin	4,006	4,721	17.85	2,861	2,224	(22.26)	9,781	8,310	(15.04)
Freetown	608	885	45.56	706	624	(11.61)	4,282	3,462	(19.15)
Gardner	4,337	5,034	16.07	1,970	2,354	19.49	6,389	5,895	(7.73)
Gay Head	17	24	41.18	117	84	(28.21)	373	255	(31.64)
Georgetown	1,437	1,424	(.90)	1,037	649	(37.42)	2,461	2,439	(.89)
Gill	119	130	9.24	179	145	(18.99)	552	504	(8.70)
Gloucester	4,789	5,437	13.53	5,179	5,257	1.51	17,495	17,929	2.48
Goshen	84	98	16.67	82	57	(30.49)	370	350	(5.41)
Gosnold	6	8	-	-	-	-	-	-	-
Grafton	2,168	2,671	23.20	1,862	1,258	(32.44)	4,198	4,296	2.33
Granby	1,299	1,532	17.94	697	425	(39.02)	1,994	1,826	(8.43)
Granville	194	249	28.35	204	174	(14.71)	591	539	(8.80)
Great Barrington	379	589	55.41	866	917	5.89	4,154	3,842	(7.51)
Greenfield	3,954	3,426	15.98	2,495	2,140	(14.23)	9,963	8,468	(15.01)
Groton	246	396	60.98	741	533	(28.07)	2,665	2,721	2.10
Groveland	667	795	19.19	745	466	(37.45)	2,290	1,966	(14.15)
Hadley	750	832	10.93	999	1,069	7.01	1,642	1,682	2.44
Halifax	610	853	39.84	717	729	1.67	2,409	1,911	(20.67)
Hamilton	238	405	70.17	915	739	(19.24)	3,918	3,986	1.74
Hampden	753	1,014	34.66	550	476	(13.45)	2,089	1,939	(7.18)

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

EXPENDITURES

City/Town	1980 Population	Local Spending (Thousands)			State, County and District Assessments* (Thousands)			Total Municipal Expenditures (Thousands)		
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
Hancock	643	\$ 455	\$ 431	(5.27)	\$ 32	\$ 35	9.38	\$ 487	\$ 466	(4.31)
Hanover	11,358	11,938	10,344	(13.35)	347	417	20.17	12,285	10,761	(12.41)
Hanson	8,617	7,152	6,235	(12.82)	126	140	11.11	7,278	6,375	(12.41)
Hardwick	2,272	1,459	1,452	(.48)	42	36	(14.29)	1,501	1,488	(.87)
Harvard	12,170	4,012	5,591	39.36	159	186	16.98	4,171	5,777	38.50
Harwich	8,971	9,374	9,249	(1.33)	380	338	(11.05)	9,754	9,587	(1.71)
Hatfield	3,045	2,230	2,359	5.78	86	91	5.81	2,316	2,450	5.79
Haverhill	46,865	50,939	54,603	7.19	898	842	(6.24)	51,837	55,445	6.96
Hawley	280	204	213	4.41	9	8	(11.11)	213	221	3.76
Heath	482	410	470	14.63	25	20	(20.00)	435	490	12.64
Hingham	20,339	19,608	19,840	1.18	1,016	1,185	16.63	20,624	21,025	1.94
Hinsdale	1,707	1,013	910	(10.17)	52	52	-	1,065	962	(9.67)
Holbrook	11,140	9,209	8,810	(4.33)	489	484	(1.02)	9,698	9,294	(4.17)
Holden	13,336	9,353	10,487	12.12	380	380	-	9,733	10,867	11.65
Holland	1,589	1,255	1,190	(5.18)	56	77	37.50	1,311	1,267	(3.36)
Holliston	12,622	11,825	11,364	(3.90)	308	320	3.90	12,133	11,684	(3.70)
Holyoke	44,678	37,483	35,774	(4.56)	878	1,211	37.93	38,361	36,985	(3.59)
Hopedale	3,905	3,394	3,284	(3.24)	97	89	(8.25)	3,491	3,373	(3.38)
Hopkinton	7,114	5,913	5,651	(4.43)	199	201	1.01	6,112	5,852	(4.25)
Hubbardston	1,797	1,339	1,311	(2.09)	52	39	(25.00)	1,391	1,350	(2.95)
Hudson	16,408	13,824	13,980	1.13	313	349	11.50	14,137	14,329	1.36
Hull	9,714	11,690	10,666	(8.76)	368	390	5.98	12,058	11,056	(8.31)
Huntington	1,804	1,107	1,105	(.18)	41	59	43.90	1,148	1,164	1.39
Ipswich	11,158	9,523	9,522	(.01)	320	280	(12.50)	9,843	9,802	(.42)
Kingston	7,362	5,617	5,069	(9.76)	129	166	28.68	5,746	5,235	(8.89)
Lakeville	5,931	3,503	3,663	4.57	101	116	14.85	3,604	3,779	4.86
Lancaster	6,334	4,127	3,977	(3.63)	138	140	1.45	4,265	4,117	(3.47)
Lanesborough	3,131	2,274	2,147	(5.58)	110	88	(20.00)	2,384	2,235	(6.25)
Lawrence	63,175	50,241	49,585	(1.31)	986	999	1.32	51,227	50,584	(1.26)
Lee	6,247	5,228	4,876	(6.73)	189	195	3.17	5,417	5,071	(6.39)
Leicester	9,446	5,950	5,918	(.54)	172	211	22.67	6,122	6,129	.11
Lenox	6,523	5,106	4,776	(6.46)	214	219	2.34	5,320	4,995	(6.11)
Leominster	34,508	25,483	25,160	(1.27)	720	735	2.08	26,203	25,895	(1.18)
Leverett	1,471	925	907	(1.95)	40	40	-	965	947	(1.87)
Lexington	29,479	33,867	33,350	(1.53)	2,489	2,749	10.45	36,356	36,099	(.71)
Leyden	498	418	353	(15.55)	19	24	26.32	437	377	(13.73)
Lincoln	7,098	6,058	6,027	(.51)	377	440	16.71	6,435	6,467	.50
Littleton	6,970	5,976	6,371	6.61	183	208	13.66	6,159	6,579	6.82
Longmeadow	16,301	16,268	15,706	(3.45)	561	752	34.05	16,829	16,458	(2.20)
Lowell	92,418	69,533	73,663	5.94	1,290	1,442	11.78	70,823	75,105	6.05

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

RECEIPTS

City/Town	Total Receipts from the State (Thousands)			Local Receipts Free Cash and Available Funds (Thousands)			Levy from Property Tax (Thousands)		
	FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
Hancock	\$ 115	\$ 133	15.65	\$ 137	\$ 94	(31.39)	\$ 235	\$ 239	1.70
Hanover	2,164	2,557	18.16	2,801	1,989	(28.99)	7,320	6,216	(15.08)
Hanson	1,384	1,848	33.53	1,282	1,250	(2.50)	4,612	3,277	(28.95)
Hardwick	373	569	52.55	420	252	(40.00)	708	667	(5.79)
Harvard	495	2,431	391.11	913	522	(42.83)	2,763	2,824	2.21
Harwich	891	1,107	24.24	2,267	1,865	(17.73)	6,596	6,615	.29
Hatfield	523	602	15.11	599	628	4.84	1,194	1,220	2.18
Haverhill	9,825	13,457	36.97	22,777	24,668	8.30	19,235	17,320	(9.96)
Hawley-	84	91	8.33	19	26	36.84	110	103	(6.36)
Heath	76	95	25.00	22	66	200.00	337	329	(2.37)
Hingham	2,961	3,546	19.76	2,789	2,278	(18.32)	14,874	15,201	2.20
Hinsdale	126	178	41.27	254	82	(67.72)	685	702	2.48
Holbrook	2,005	2,475	23.44	1,391	1,462	5.10	6,302	5,357	(15.00)
Holden	1,453	1,858	27.87	2,375	2,992	25.98	5,905	6,018	1.91
Holland	201	271	34.83	251	168	(33.07)	859	828	(3.61)
Holliston	2,513	2,836	12.85	1,769	2,290	29.45	7,852	6,558	(16.48)
Holyoke	14,982	17,840	19.08	7,515	5,665	(24.62)	15,864	13,480	(15.03)
Hopedale	624	745	19.39	775	850	9.68	2,092	1,778	(15.01)
Hopkinton	891	1,142	28.17	1,367	773	(43.45)	3,854	3,937	2.15
Hubbardston	280	354	26.43	330	219	(33.64)	781	777	(.51)
Hudson	3,012	3,803	26.26	2,201	2,940	33.58	8,924	7,585	(15.00)
Hull	2,477	2,817	13.73	2,082	1,866	(10.37)	7,498	6,372	(15.02)
Huntington	129	188	45.74	309	412	33.33	710	564	(20.56)
Ipswich	2,058	2,331	13.27	2,110	1,913	(9.34)	5,675	5,558	(2.06)
Kingston	708	955	34.89	1,092	737	(32.51)	3,946	3,543	(10.21)
Lakeville	492	723	46.95	756	641	(15.21)	2,356	2,415	2.50
Lancaster	964	1,385	43.67	1,100	577	(47.55)	2,201	2,155	(2.09)
Lanesborough	422	547	29.62	296	278	(6.08)	1,666	1,410	(15.37)
Lawrence	18,089	22,063	21.97	11,314	9,971	(11.87)	21,824	18,550	(15.00)
Lee	966	1,204	24.64	1,365	1,246	(8.72)	3,086	2,621	(15.07)
Leicester	2,587	3,047	17.78	1,173	691	(41.09)	2,361	2,391	1.27
Lenox	700	953	36.14	965	1,015	5.18	3,655	3,027	(17.18)
Leominster	7,003	7,999	14.22	4,920	4,444	(9.67)	14,280	13,452	(5.80)
Leverett	151	220	45.70	161	91	(43.48)	653	636	(2.60)
Lexington	4,828	4,570	(5.34)	6,318	5,688	(9.97)	25,210	25,841	2.50
Leyden	57	75	31.58	108	24	(77.78)	272	278	2.21
Lincoln	837	1,012	20.91	1,663	1,424	(14.37)	3,935	4,031	2.44
Littleton	892	1,098	23.09	1,372	1,506	9.77	3,895	3,975	2.05
Longmeadow	2,476	2,913	17.65	4,204	3,144	(25.21)	10,149	10,401	2.48
Lowell	25,421	30,899	21.55	14,909	16,490	10.60	30,493	27,716	(9.11)

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

EXPENDITURES

City/Town	1980 Population	Local Spending (Thousands)			State, County and District Assessments* (Thousands)			Total Municipal Expenditures (Thousands)		
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
Ludlow	18,150	\$12,964	\$12,743	(1.70)	\$ 412	\$ 556	34.95	\$13,376	\$13,299	(.58)
Lunenburg	8,405	6,913	6,490	(6.12)	200	206	3.00	7,113	6,696	(5.86)
Lynn	78,471	82,710	76,889	(7.04)	3,151	2,953	(6.28)	85,861	79,842	(7.01)
Lynnfield	11,267	9,946	9,846	(1.01)	627	561	(10.53)	10,573	10,407	(1.57)
Malden	53,386	45,558	43,830	(3.79)	4,345	4,479	3.08	49,903	48,309	(3.19)
Manchester	5,424	5,856	5,664	(3.28)	334	305	(8.68)	6,190	5,969	(3.57)
Mansfield	13,453	10,983	11,339	3.24	301	378	25.58	11,284	11,717	3.84
Marblehead	20,126	21,017	22,060	4.96	1,410	1,280	(9.22)	22,427	23,340	4.07
Marion	3,932	3,428	3,383	(1.31)	111	147	32.43	3,539	3,530	(.25)
Marlborough	30,617	25,034	25,404	1.48	590	658	11.53	25,624	26,062	1.71
Marshfield	20,916	19,694	18,971	(3.67)	563	673	19.54	20,257	19,644	(3.03)
Mashpee	3,700	4,557	5,056	10.95	200	189	(5.50)	4,757	5,245	10.26
Mattapoisett	5,597	4,301	4,311	.23	106	137	29.25	4,407	4,448	.93
Maynard	9,590	9,325	8,796	(5.67)	363	399	9.92	9,688	9,195	(5.09)
Medfield	10,220	9,820	9,365	(4.63)	332	360	8.43	10,152	9,725	(4.21)
Medford	58,076	43,918	39,648	(9.72)	5,506	6,040	9.70	49,424	45,688	(7.56)
Medway	8,447	8,280	7,693	(7.09)	167	170	1.80	8,447	7,863	(6.91)
Melrose	30,055	24,540	22,780	(7.17)	2,088	2,117	1.39	26,628	24,897	(6.50)
Mendon	3,108	1,796	1,820	1.34	85	75	(11.76)	1,881	1,895	.74
Merrimac	4,451	3,034	3,199	5.44	65	77	18.46	3,099	3,276	5.71
Methuen	36,701	27,547	27,553	.02	751	738	(1.73)	28,298	28,291	(.02)
Middleborough	16,404	12,810	13,256	3.48	237	284	19.83	13,047	13,540	3.78
Middlefield	385	236	255	(8.05)	16	18	12.50	252	273	8.33
Middleton	4,135	5,582	4,075	(27.00)	196	187	(4.59)	5,778	4,262	(26.24)
Milford	23,390	19,136	18,106	(5.38)	477	483	1.26	19,613	18,589	(5.22)
Millbury	11,808	9,454	8,954	(5.29)	218	201	(7.80)	9,672	9,155	(5.35)
Millis	6,908	5,987	5,659	(5.48)	201	234	16.42	6,188	5,893	(4.77)
Millville	1,693	937	893	(4.70)	29	26	(10.34)	966	919	(4.87)
Milton	25,860	20,268	19,791	(2.35)	2,358	2,399	1.74	22,626	22,190	(1.93)
Monroe	179	273	226	(17.22)	7	15	114.29	280	241	(13.93)
Monson	7,315	5,177	4,888	(5.58)	138	196	42.03	5,315	5,084	(4.35)
Montague	8,011	5,771	6,221	7.80	209	205	(1.91)	5,980	6,426	7.46
Monterey	818	685	549	(19.85)	49	51	4.08	734	600	(18.26)
Montgomery	637	381	408	7.09	22	22	-	403	430	6.70
Mount Washington	93	189	183	(3.17)	5	15	200.00	194	198	2.06
Nahant	3,947	3,139	3,014	(3.98)	297	295	(.67)	3,436	3,309	(3.70)
Nantucket	5,087	9,459	9,079	(4.02)	89	105	17.98	9,548	9,184	(3.81)
Natick	29,461	27,812	26,371	(5.18)	1,528	1,618	5.89	29,340	27,989	(4.60)
Needham	27,901	35,779	37,448	4.66	1,966	2,136	8.65	37,745	39,584	4.87
New Ashford	159	126	142	12.70	17	17	-	143	159	11.19

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

RECEIPTS

City/Town	Total Receipts from the State (Thousands)			Local Receipts Free Cash and Available Funds (Thousands)			Levy from Property Tax (Thousands)		
	FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
Ludlow	\$ 3,169	\$ 3,907	23.29	\$ 2,963	\$ 2,697	(8.98)	\$ 7,244	\$ 6,695	(7.58)
Lunenburg	1,599	1,918	19.95	1,140	1,134	(.53)	4,374	3,644	(16.69)
Lynn	22,927	25,602	11.67	10,815	10,847	.30	52,119	43,393	(16.74)
Lynnfield	1,570	1,804	14.90	1,716	1,243	(27.56)	7,286	7,361	1.03
Malden	11,766	14,569	23.82	10,400	10,185	(2.07)	27,737	23,556	(15.07)
Manchester	600	686	14.33	1,132	721	(36.31)	4,458	4,562	2.33
Mansfield	2,019	2,458	21.74	2,296	2,462	7.23	6,969	6,797	(2.47)
Marblehead	1,889	2,221	17.58	6,285	6,502	3.45	14,253	14,617	2.55
Marion	347	362	4.32	589	495	(15.96)	2,603	2,672	2.65
Marlborough	5,421	6,441	18.82	3,951	3,495	(11.54)	16,252	16,126	(.78)
Marshfield	3,368	4,201	24.73	4,318	3,001	(30.50)	12,570	12,442	(1.02)
Mashpee	487	569	16.84	574	888	54.70	3,696	3,788	2.49
Mattapoisett	384	544	41.67	875	679	(22.40)	3,148	3,225	2.45
Maynard	1,466	1,796	22.51	1,324	2,085	57.48	6,898	5,314	(22.96)
Medfield	1,865	2,175	16.62	1,627	1,580	(2.89)	6,660	5,970	(10.36)
Medford	9,855	10,678	8.35	5,882	6,380	8.47	33,687	28,630	(15.01)
Medway	1,908	2,219	16.30	1,028	961	(6.52)	5,511	4,683	(15.02)
Melrose	5,180	6,113	18.01	4,105	4,052	(1.29)	17,343	14,732	(15.06)
Mendon	115	213	85.22	396	279	(29.55)	1,370	1,403	2.41
Merrimac	691	882	27.64	670	919	37.16	1,738	1,475	(15.13)
Methuen	6,314	7,756	22.84	6,317	4,981	(21.15)	15,667	15,554	(.72)
Middleborough	2,868	4,039	40.83	3,643	3,656	.36	6,536	5,846	(10.56)
Middlefield	54	64	18.52	34	55	61.76	164	154	(6.10)
Middleton	371	445	19.95	2,757	1,194	(56.69)	2,649	2,623	(.98)
Milford	5,604	6,161	9.94	2,635	2,760	4.74	11,374	9,68	(15.00)
Millbury	3,186	3,633	14.03	1,859	972	(47.71)	4,627	4,550	(1.66)
Millis	1,161	1,368	17.83	1,371	1,246	(9.12)	3,655	3,279	(10.29)
Millville	274	390	42.34	150	68	(54.67)	542	461	(14.94)
Milton	2,196	2,897	31.92	3,925	3,088	(21.32)	16,505	16,205	(1.82)
Monroe	66	66	-	77	35	(54.55)	137	140	2.19
Monson	1,467	1,863	26.99	1,242	1,014	(18.36)	2,606	2,207	(15.31)
Montague	869	704	(18.99)	1,073	1,989	85.37	4,038	3,733	(7.55)
Monterey	107	118	10.28	190	93	(51.05)	437	389	(10.98)
Montgomery	40	63	57.50	71	82	15.49	292	286	(2.05)
Mount Washington	67	74	10.45	60	66	10.00	67	59	(11.94)
Nahant	373	443	18.77	598	446	(25.42)	2,465	2,420	(1.83)
Nantucket	795	758	(4.65)	3,047	2,447	(19.69)	5,706	5,979	4.78
Natick	4,062	4,968	22.30	5,335	5,011	(6.07)	19,943	18,010	(9.69)
Needham	2,796	3,314	18.53	13,821	14,628	5.84	21,128	21,641	2.43
New Ashford	35	38	8.57	63	80	26.98	45	41	(8.89)

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

EXPENDITURES

City/Town	1980 Population	Local Spending (Thousands)			State, County and District Assessments* (Thousands)			Total Municipal Expenditures (Thousands)		
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
New Bedford	98,478	\$74,064	\$72,350	(2.31)	\$1,594	\$1,795	12.61	\$75,658	\$74,145	(2.00)
New Braintree	671	539	500	(7.24)	21	17	(19.05)	560	517	(7.68)
New Marlborough	1,160	621	684	10.15	68	80	17.65	689	764	10.89
New Salem	688	536	477	(11.01)	18	23	27.78	554	500	(9.75)
Newbury	4,529	2,997	2,949	(1.60)	121	140	15.70	3,118	3,089	(.93)
Newburyport	15,900	13,236	13,709	3.57	344	284	(17.44)	13,580	13,993	3.04
Newton	83,622	92,177	97,439	5.71	8,075	9,017	11.67	100,252	106,456	6.19
Norfolk	6,363	4,283	4,430	3.43	162	176	8.64	4,445	4,606	3.62
North Adams	18,063	13,105	12,468	(4.86)	281	380	35.23	13,386	12,848	(4.02)
North Andover	20,129	13,930	14,357	3.07	574	540	(5.92)	14,504	14,897	2.71
North Attleborough	21,095	14,821	14,939	.80	391	497	27.11	15,212	15,436	1.47
North Brookfield	4,150	3,239	2,898	(10.53)	89	80	(10.11)	3,328	2,978	(10.52)
North Reading	11,455	9,992	10,577	5.85	487	519	6.59	10,479	11,096	5.89
Northampton	29,286	22,668	22,640	(.12)	748	793	6.02	23,416	23,433	.07
Northborough	10,568	8,811	9,127	3.59	307	289	(5.86)	9,118	9,416	3.27
Northbridge	12,246	7,679	8,382	9.15	226	209	(7.52)	7,905	8,591	8.68
Northfield	2,386	1,814	1,924	6.06	100	79	(21.00)	1,914	2,003	4.65
Norton	12,690	9,825	9,410	(4.22)	213	257	20.66	10,038	9,667	(3.70)
Norwell	9,182	10,523	10,882	3.41	294	370	25.85	10,817	11,252	4.02
Norwood	29,711	43,279	45,943	6.16	1,817	1,931	6.27	45,096	47,874	6.16
Oak Bluffs	1,984	3,120	3,132	.38	167	121	(27.55)	3,287	3,253	(1.03)
Oakham	994	689	775	12.48	34	31	(8.82)	723	806	11.48
Orange	6,844	4,308	4,105	(4.71)	118	103	(12.71)	4,426	4,208	(4.93)
Orleans	5,306	5,059	5,239	3.56	327	301	(7.95)	5,386	5,540	2.86
Otis	963	879	910	3.53	65	88	35.38	944	998	5.72
Oxford	11,680	9,527	7,916	(16.91)	218	186	(14.68)	9,745	8,102	(16.86)
Palmer	11,389	7,556	7,566	.13	257	297	15.56	7,813	7,863	.64
Paxton	3,762	2,389	2,409	.84	108	102	(5.56)	2,497	2,511	.56
Peabody	45,976	41,702	39,371	(5.59)	2,006	2,030	1.20	43,708	41,401	(5.28)
Pelham	1,112	787	818	3.94	42	38	(9.52)	829	856	3.26
Pembroke	13,487	10,296	9,576	(6.99)	393	469	19.34	10,689	10,045	(6.02)
Pepperell	8,061	4,743	4,555	(3.96)	148	166	12.16	4,891	4,721	(3.48)
Peru	633	412	358	(13.11)	23	33	43.48	435	391	(10.12)
Petersham	1,024	938	777	(17.16)	39	41	5.13	977	818	(16.27)
Phillipston	953	405	371	(8.40)	32	30	(6.25)	437	401	(8.24)
Pittsfield	51,974	46,562	43,255	(7.10)	1,475	1,373	(6.92)	48,037	44,628	(7.10)
Plainfield	425	388	406	4.64	16	18	12.50	404	424	4.95
Plainville	5,857	3,929	4,177	6.31	111	130	17.12	4,040	4,307	6.61
Plymouth	35,913	31,255	32,292	3.32	759	1,094	44.14	32,014	33,386	4.29
Plympton	1,974	1,469	1,454	(1.02)	43	49	13.95	1,512	1,503	(.60)

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

RECEIPTS

City/Town	Total Receipts from the State (Thousands)			Local Receipts Free Cash and Available Funds (Thousands)			Levy from Property Tax (Thousands)		
	FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
New Bedford	\$29,217	\$37,025	26.72	\$11,649	\$ 7,610	(34.67)	\$34,792	\$29,510	(15.80)
New Braintree	153	188	22.88	91	35	(61.54)	316	295	(6.65)
New Marlborough	101	120	18.81	130	174	33.85	458	470	2.62
New Salem	65	88	35.38	261	180	(31.03)	228	232	1.75
Newbury	518	614	18.53	361	271	(24.93)	2,239	2,203	(1.61)
Newburyport	2,650	3,231	21.92	2,367	2,483	4.90	8,562	8,279	(3.31)
Newton	10,319	12,602	22.12	16,452	18,703	13.68	73,481	75,152	2.27
Norfolk	829	1,052	26.90	750	623	(16.93)	2,866	2,930	2.23
North Adams	5,521	6,342	14.87	3,020	2,108	(30.20)	4,845	4,398	(9.23)
North Andover	2,084	2,774	33.11	2,452	2,023	(17.50)	9,968	10,100	1.32
North Attleborough	3,076	4,308	40.05	3,051	2,980	(2.33)	9,085	8,148	(10.31)
North Brookfield	1,200	1,424	18.67	796	498	(37.44)	1,333	1,057	(20.71)
North Reading	2,067	2,390	15.63	1,772	1,925	8.63	6,640	6,781	2.12
Northampton	5,394	6,853	27.05	5,754	6,235	8.36	12,268	10,345	(15.67)
Northborough	1,342	1,684	25.48	1,421	1,372	(3.45)	6,355	6,360	.08
Northbridge	2,717	3,499	28.78	1,710	1,529	(10.58)	3,478	3,563	2.44
Northfield	224	286	27.68	467	483	3.43	1,222	1,233	.90
Norton	2,449	3,491	42.55	1,312	842	(35.82)	6,277	5,334	(15.02)
Norwell	2,179	2,481	13.86	1,684	1,975	17.28	6,954	6,796	(2.27)
Norwood	4,281	5,055	18.08	25,250	26,877	6.44	15,565	15,943	2.43
Oak Bluffs	159	185	16.35	860	744	(13.49)	2,268	2,324	2.47
Oakham	182	224	23.08	112	154	37.50	429	428	(.23)
Orange	1,277	1,855	45.26	1,078	732	(32.10)	2,071	1,621	(21.73)
Orleans	182	273	50.00	1,547	1,520	(1.75)	3,657	3,747	2.46
Otis	231	255	10.39	147	163	10.88	566	580	2.47
Oxford	3,257	4,011	23.15	2,055	627	(69.49)	4,433	3,464	(21.86)
Palmer	1,712	2,608	52.34	2,128	1,456	(31.58)	3,973	3,798	(4.40)
Paxton	400	500	25.00	496	449	(9.48)	1,601	1,562	(2.44)
Peabody	7,267	8,953	23.20	9,003	9,125	1.36	27,439	23,323	(15.00)
Pelham	126	174	38.10	114	94	(17.54)	589	589	-
Pembroke	1,964	2,288	16.50	1,107	1,470	32.79	7,618	6,287	(17.47)
Pepperell	325	633	94.77	1,304	862	(33.90)	3,263	3,226	(1.13)
Peru	70	90	28.57	46	31	(32.61)	319	270	(15.36)
Petersham	157	182	15.92	81	134	65.43	739	502	(32.07)
Phillipston	97	104	7.22	96	96	-	244	201	(17.62)
Pittsfield	9,809	11,983	22.16	8,298	7,141	(13.94)	29,930	25,504	(14.79)
Plainfield	87	106	21.84	25	80	220.00	292	237	(18.84)
Plainville	508	709	39.57	756	846	11.90	2,777	2,752	(.90)
Plymouth	3,732	4,674	25.24	7,521	7,442	(1.05)	20,761	21,270	2.45
Plympton	176	236	34.09	238	176	(26.05)	1,098	1,091	(.64)

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

EXPENDITURES

City/Town	1980 Population	Local Spending (Thousands)			State, County and District Assessments* (Thousands)			Total Municipal Expenditures (Thousands)		
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
Princeton	2,425	\$ 1,906	\$ 1,934	1.47	\$ 60	\$ 71	18.33	\$ 1,966	\$ 2,005	1.98
Provincetown	3,536	5,862	6,384	8.90	171	151	(11.70)	6,033	6,535	8.32
Quincy	84,743	113,056	81,990	(27.48)	6,533	6,592	.90	119,589	88,582	(25.93)
Randolph	28,218	24,451	22,901	(6.34)	1,254	1,395	11.24	25,705	24,296	(5.48)
Raynham	9,085	6,402	5,932	(7.34)	177	230	29.94	6,579	6,162	(6.34)
Reading	22,678	21,674	23,177	6.93	1,180	1,208	2.37	22,854	24,385	6.70
Rehoboth	7,570	5,404	5,097	(5.68)	179	233	30.17	5,583	5,330	(4.53)
Revere	42,423	39,468	35,812	(9.26)	3,324	3,646	9.69	42,792	39,458	(7.79)
Richmond	1,659	1,183	1,210	2.28	65	70	7.69	1,248	1,280	2.56
Rochester	3,205	2,100	2,048	(2.48)	62	88	41.94	2,162	2,136	(1.20)
Rockland	15,695	13,516	13,109	(3.01)	458	486	6.11	13,974	13,595	(2.71)
Rockport	6,345	6,278	5,819	(7.31)	334	294	(11.98)	6,612	6,113	(7.55)
Rowe	336	980	1,294	32.04	241	166	(31.12)	1,221	1,460	19.57
Rowley	3,867	2,654	2,719	2.45	116	98	(15.52)	2,770	2,817	1.70
Royalston	955	464	455	(1.94)	26	31	19.23	490	486	(.82)
Russell	1,570	929	888	(4.41)	36	55	52.78	965	943	(2.28)
Rutland	4,334	2,591	2,519	(2.78)	84	97	15.48	2,675	2,616	(2.21)
Salem	38,220	45,762	41,591	(9.11)	1,620	1,517	(6.36)	47,382	43,108	(9.02)
Salisbury	5,973	4,639	4,552	(1.88)	167	171	2.40	4,806	4,723	(1.73)
Sandisfield	720	626	639	2.08	31	46	48.39	657	685	4.26
Sandwich	8,727	9,968	10,005	.37	436	382	(12.39)	10,404	10,387	(.16)
Saugus	24,746	21,478	20,399	(5.02)	1,869	1,791	(4.17)	23,347	22,190	(4.96)
Savoy	644	477	402	(15.72)	19	29	52.63	496	431	(13.10)
Scituate	17,317	17,680	17,392	(1.63)	581	647	11.36	18,261	18,039	(1.22)
Seekonk	12,269	9,623	9,319	(3.16)	318	398	25.16	9,941	9,717	(2.25)
Sharon	13,601	13,846	13,018	(5.98)	517	569	10.06	14,363	13,587	(5.40)
Sheffield	2,743	1,610	1,599	(.68)	119	125	5.04	1,729	1,724	(.29)
Shelburne	2,002	1,214	1,200	(1.15)	58	48	(17.24)	1,272	1,248	(1.89)
Sherborn	4,049	4,686	4,640	(.98)	211	255	20.85	4,897	4,895	(.04)
Shirley	5,124	2,931	3,058	4.33	82	89	8.54	3,013	3,147	4.45
Shrewsbury	22,674	16,759	16,816	.34	609	613	.66	17,368	17,429	.35
Shutesbury	1,049	727	770	5.91	37	39	5.41	764	809	5.89
Somerset	18,813	17,576	18,110	3.04	918	793	(13.62)	18,494	18,903	2.21
Somerville	77,372	61,279	57,990	(5.37)	6,606	7,047	6.68	67,885	65,037	(4.20)
South Hadley	16,399	10,019	9,389	(6.29)	422	428	1.42	10,441	9,817	(5.98)
Southampton	4,137	2,521	2,413	(4.28)	131	114	(12.98)	2,652	2,527	(4.71)
Southborough	6,193	6,209	6,116	(1.50)	256	249	(2.73)	6,465	6,365	(1.55)
Southbridge	16,665	10,465	9,846	(5.92)	275	256	(6.91)	10,740	10,102	(5.94)
Southwick	7,382	5,407	5,427	.37	158	225	42.41	5,565	5,652	1.56
Spencer	10,774	5,973	6,908	15.65	178	190	6.74	6,151	7,098	15.40

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

RECEIPTS

City/Town	Total Receipts from the State (Thousands)			Local Receipts Free Cash and Available Funds (Thousands)			Levy from Property Tax (Thousands)		
	FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
Princeton	\$ 353	\$ 458	29.75	\$ 398	\$ 301	(24.37)	\$ 1,215	\$ 1,245	2.47
Provincetown	296	361	21.96	2,095	2,774	32.41	3,642	3,401	(6.62)
Quincy	12,734	16,499	29.57	40,009	15,265	(61.85)	66,846	56,819	(15.00)
Randolph	5,502	6,506	18.25	4,517	4,021	(10.98)	15,687	13,769	(12.23)
Rayham	1,196	1,630	36.29	1,127	784	(30.43)	4,256	3,748	(11.94)
Reading	3,404	4,007	17.71	6,137	6,590	7.38	13,313	13,788	3.57
Rehoboth	1,034	1,297	25.44	1,111	543	(51.13)	3,438	3,490	1.51
Revere	9,426	11,641	23.50	6,243	5,028	(19.46)	27,123	22,790	(15.98)
Richmond	213	273	28.17	186	139	(25.27)	849	867	2.12
Rochester	273	431	57.88	390	168	(56.92)	1,500	1,537	2.47
Rockland	4,075	4,705	15.46	2,848	2,485	(12.75)	7,051	6,405	(9.16)
Rockport	493	596	20.89	1,894	1,238	(34.64)	4,225	4,279	1.28
Rowe	57	51	(10.53)	135	357	164.44	1,029	1,052	2.24
Rowley	366	501	36.89	624	838	34.29	1,780	1,478	(16.97)
Royalston	114	152	33.33	111	117	5.41	265	217	(18.11)
Russell	78	109	39.74	224	195	(12.95)	663	639	(3.62)
Rutland	657	947	44.14	512	287	(43.95)	1,506	1,382	(8.23)
Salem	5,646	6,816	20.72	16,742	15,047	(10.12)	24,994	21,245	(15.00)
Salisbury	589	911	54.67	1,348	1,164	(13.65)	2,868	2,649	(7.64)
Sandisfield	154	184	19.48	69	58	(15.94)	434	443	2.07
Sandwich	1,863	1,975	6.01	1,496	1,750	16.98	7,045	6,663	(5.42)
Saugus	3,372	4,196	24.44	3,689	3,704	.41	16,286	14,290	(12.26)
Savoy	151	187	23.84	166	68	(59.04)	179	176	(1.68)
Scituate	3,007	3,522	17.13	3,115	2,917	(6.36)	12,139	11,600	(4.44)
Seekonk	1,549	1,840	18.79	1,650	967	(41.39)	6,742	6,909	2.48
Sharon	2,265	2,749	21.37	2,313	2,528	9.30	9,785	8,310	(15.07)
Sheffield	133	186	39.85	277	324	16.97	1,319	1,214	(7.96)
Shelburne	117	198	69.23	300	308	2.67	855	742	(13.22)
Sherborn	401	438	9.23	799	669	(16.27)	3,697	3,788	2.46
Shirley	1,112	1,694	52.34	527	307	(41.75)	1,374	1,147	(16.52)
Shrewsbury	2,909	3,731	28.26	4,916	3,918	(20.30)	9,543	9,780	2.48
Shutesbury	115	167	45.22	125	106	(15.20)	524	537	2.48
Somerset	1,891	2,278	20.47	2,671	2,348	(12.09)	13,932	14,277	2.48
Somerville	19,474	21,800	11.94	8,626	9,420	9.20	39,785	33,817	(15.00)
South Hadley	2,429	3,278	34.95	1,850	1,524	(17.62)	6,162	5,015	(18.61)
Southampton	409	575	40.59	773	522	(32.47)	1,470	1,430	(2.72)
Southborough	685	816	19.12	1,208	1,191	(1.41)	4,572	4,358	(4.68)
Southbridge	4,406	4,829	9.60	2,047	931	(54.52)	4,286	4,342	1.31
Southwick	1,364	1,680	23.17	1,213	984	(18.88)	2,988	2,988	-
Spencer	2,298	3,134	36.98	1,543	1,657	7.39	2,309	2,307	(.09)

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

EXPENDITURES

City/Town	1980 Population	Local Spending (Thousands)			State, County and District Assessments*			Total Municipal Expenditures (Thousands)		
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
Springfield	152,319	\$ 142,193	\$ 143,602	.99	\$3,355	\$4,358	29.90	\$ 145,548	\$ 147,960	1.66
Sterling	5,440	4,475	4,156	(7.13)	162	143	(11.73)	4,637	4,299	(7.29)
Stockbridge	2,328	1,964	1,952	(.61)	120	152	26.67	2,084	2,104	.96
Stoneham	21,424	17,432	18,077	3.70	1,619	1,592	(1.67)	19,051	19,669	3.24
Stoughton	26,710	20,386	20,228	(.78)	647	739	14.22	21,033	20,967	(.31)
Stow	5,144	4,246	4,353	2.52	140	163	16.43	4,386	4,516	2.96
Sturbridge	5,976	5,320	4,986	(6.28)	173	167	(3.47)	5,493	5,153	(6.19)
Sudbury	14,027	15,059	15,008	(.34)	681	724	6.31	15,740	15,732	(.05)
Sunderland	2,929	1,128	1,159	2.75	106	101	(4.72)	1,234	1,260	2.11
Sutton	5,855	4,027	4,060	.82	121	136	12.40	4,148	4,196	1.16
Swampscott	13,837	13,833	13,297	(3.87)	932	904	(3.00)	14,765	14,201	(3.82)
Swansea	15,461	9,948	10,513	5.68	309	403	30.42	10,257	10,916	6.42
Taunton	45,001	31,703	38,793	22.36	669	844	26.16	32,372	39,637	22.44
Templeton	6,070	2,500	2,349	(6.04)	112	96	(14.29)	2,612	2,445	(6.39)
Tewksbury	24,635	20,364	19,296	(5.24)	506	538	6.32	20,870	19,834	(4.96)
Tisbury	2,972	3,102	3,009	(3.00)	173	135	(21.97)	3,275	3,144	(4.00)
Tolland	235	364	315	(13.46)	33	51	54.55	397	366	(7.81)
Topsfield	5,709	4,769	4,530	(5.01)	297	279	(6.06)	5,066	4,809	(5.07)
Townsend	7,201	3,895	4,146	6.44	108	136	25.93	4,003	4,282	6.97
Truro	1,486	1,902	1,905	.16	113	114	.89	2,015	2,019	.20
Tyngsborough	5,683	3,885	3,792	(2.39)	107	128	19.63	3,992	3,920	(1.80)
Tyringham	344	280	312	11.43	26	32	23.08	306	344	12.42
Upton	3,886	2,408	2,106	(12.54)	80	85	6.25	2,488	2,191	(11.94)
Uxbridge	8,374	6,048	6,339	4.81	153	161	5.23	6,201	6,500	4.82
Wakefield	24,895	23,622	21,538	(8.82)	1,629	1,699	4.30	25,251	23,237	(7.98)
Wales	1,177	870	811	(6.78)	27	36	33.33	897	847	(5.57)
Walpole	18,859	18,229	18,136	(.51)	902	1,008	11.75	19,131	19,144	.07
Waltham	58,200	49,955	47,046	(5.82)	4,567	4,930	7.95	54,522	51,976	(4.67)
Ware	8,953	5,608	6,605	17.78	183	191	4.37	5,791	6,796	17.35
Wareham	18,457	14,415	14,219	(1.36)	303	395	30.36	14,718	14,614	(.71)
Warren	3,777	2,434	2,588	6.33	61	61	-	2,495	2,649	6.17
Warwick	603	490	446	(8.98)	27	40	48.15	517	486	(6.00)
Washington	587	396	404	2.02	18	26	44.44	414	430	3.86
Watertown	34,384	32,113	28,476	(11.33)	3,233	3,510	8.57	35,346	31,986	(9.51)
Wayland	12,170	14,595	15,265	4.95	630	673	6.83	15,225	15,938	4.68
Webster	14,480	10,165	10,079	(.85)	230	240	4.35	10,395	10,319	(.73)
Wellesley	27,209	29,906	29,571	(1.12)	1,779	1,924	8.15	31,685	31,495	(.60)
Wellfleet	2,209	2,764	2,796	1.16	211	156	(26.07)	2,975	2,952	(.77)
Wendell	694	574	588	2.44	26	22	(15.38)	600	610	1.67
Wenham	3,897	2,418	2,530	4.63	182	160	(12.09)	2,600	2,690	3.46

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

RECEIPTS

City/Town	Total Receipts from the State (Thousands)			Local Receipts Free Cash and Available Funds (Thousands)			Levy from Property Tax (Thousands)		
	FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
Springfield	\$52,964	\$60,962	15.10	\$29,764	\$34,032	14.34	\$62,820	\$52,966	(15.69)
Sterling	792	950	19.95	1,016	761	(25.10)	2,829	2,589	(8.48)
Stockbridge	79	116	46.84	372	313	(15.86)	1,633	1,674	2.51
Stoneham	2,555	3,452	35.11	3,881	4,362	12.39	12,615	11,854	(6.03)
Stoughton	3,799	4,883	28.53	3,686	4,613	25.15	13,548	11,471	(15.33)
Stow	522	664	27.20	812	724	(10.84)	3,052	3,128	2.49
Sturbridge	859	1,113	29.57	1,618	1,235	(23.67)	3,016	2,805	(7.00)
Sudbury	1,925	2,195	14.03	1,279	1,668	30.41	12,536	11,870	(5.31)
Sunderland	211	337	59.72	425	320	(24.71)	598	603	.84
Sutton	1,029	1,271	23.52	974	727	(25.36)	2,145	2,198	2.47
Swampscott	1,703	2,023	18.79	3,096	2,186	(29.39)	9,966	9,992	.26
Swansea	2,407	3,093	28.50	1,691	1,572	(7.04)	6,159	6,252	1.51
Taunton	11,785	13,855	17.56	5,222	12,868	146.42	15,365	12,914	(15.95)
Templeton	404	712	76.24	1,201	901	(24.98)	1,007	832	(17.38)
Tewksbury	4,596	5,827	26.78	3,541	2,983	(15.76)	12,732	11,025	(13.41)
Tisbury	181	212	17.13	827	699	(15.48)	2,267	2,233	(1.50)
Tolland	128	133	3.91	129	92	(28.68)	140	142	1.43
Topsfield	649	710	9.40	1,083	693	(36.01)	3,334	3,406	2.16
Townsend	332	727	118.98	864	779	(9.84)	2,807	2,776	(1.10)
Truro	130	155	19.23	709	664	(6.35)	1,176	1,200	2.04
Tyngsborough	962	1,231	27.96	782	387	(50.51)	2,248	2,302	2.40
Tyringham	45	59	31.11	83	102	22.89	178	183	2.81
Upton	226	338	49.56	410	357	(12.93)	1,852	1,496	(19.22)
Uxbridge	1,646	1,872	13.73	1,222	1,228	.49	3,333	3,400	2.01
Wakefield	3,971	4,701	18.38	5,527	3,389	(38.68)	15,753	15,147	(3.85)
Wales	208	276	32.69	136	102	(25.00)	553	469	(15.19)
Walpole	3,345	3,912	16.95	4,894	4,149	(15.22)	10,892	11,084	1.76
Waltham	7,327	8,990	22.70	12,084	12,164	.66	35,111	30,822	(12.22)
Ware	1,893	2,668	40.94	1,020	1,520	49.02	2,878	2,608	(9.38)
Wareham	1,947	2,819	44.79	3,647	3,196	(12.37)	9,124	8,600	(5.74)
Warren	633	869	37.28	523	672	28.49	1,339	1,108	(17.25)
Warwick	167	182	8.98	28	46	64.29	321	257	(19.94)
Washington	107	164	53.27	62	97	56.45	245	169	(31.02)
Watertown	4,003	4,658	16.36	7,128	6,754	(5.25)	24,215	20,574	(15.04)
Wayland	2,453	2,728	11.26	2,391	2,570	7.49	10,382	10,640	2.49
Webster	3,610	4,163	15.32	2,262	1,936	(14.41)	4,523	4,220	(6.70)
Wellesley	3,216	3,963	23.23	6,802	5,831	(14.28)	21,667	21,701	.16
Wellfleet	135	162	20.00	900	872	(3.11)	1,940	1,918	(1.13)
Wendell	162	182	12.35	184	203	10.33	254	224	(11.81)
Wenham	94	211	124.47	495	418	(15.56)	2,011	2,061	2.49

MUNICIPAL EXPENDITURES AND BALANCING REVENUES FOR FISCAL YEARS 1981 AND 1982

EXPENDITURES

City/Town	1980 Population	Local Spending (Thousands)			State, County and District Assessments* (Thousands)			Total Municipal Expenditures (Thousands)		
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
West Boylston	6,204	\$ 4,895	\$ 5,187	5.97	\$ 172	\$ 162	(5.81)	\$ 5,067	\$ 5,349	5.57
West Bridgewater	6,359	5,624	5,119	(9.00)	116	148	27.59	5,740	5,267	(8.24)
West Brookfield	3,026	2,002	1,870	(6.59)	78	68	(12.82)	2,080	1,938	(6.83)
West Newbury	2,861	2,529	2,440	(3.52)	68	65	(4.41)	2,597	2,505	(3.54)
West Springfield	27,042	20,383	20,316	(.33)	919	1,283	39.61	21,302	21,599	1.39
West Stockbridge	1,280	799	664	(16.90)	50	59	18.00	849	723	(14.84)
West Tisbury	1,010	1,302	1,260	(3.23)	45	94	108.89	1,347	1,354	.52
Westborough	13,619	11,905	12,557	5.48	446	437	(2.02)	12,351	12,994	5.21
Westfield	36,465	24,725	26,931	8.92	883	1,180	33.64	25,608	28,111	9.77
Westford	13,434	11,243	11,679	3.88	300	326	8.67	11,543	12,005	4.00
Westhampton	1,137	722	735	1.80	45	44	(2.22)	767	779	1.56
Westminster	5,139	3,298	3,200	(2.97)	168	152	(9.52)	3,466	3,352	(3.29)
Weston	11,169	14,534	15,438	6.22	948	1,061	11.92	15,482	16,499	6.57
Westport	13,763	8,967	8,998	.35	322	453	40.68	9,289	9,451	1.74
Westwood	13,212	15,367	14,689	(4.41)	871	943	8.27	16,238	15,632	(3.73)
Weymouth	55,601	46,881	42,365	(9.63)	2,813	2,954	5.01	49,694	45,319	(8.80)
Whately	1,341	793	835	5.30	44	44	-	837	879	5.02
Whitman	13,534	10,326	9,216	(10.75)	165	189	14.55	10,491	9,405	(10.35)
Wilbraham	12,053	9,790	9,078	(7.27)	414	464	12.08	10,204	9,542	(6.49)
Williamsburg	2,237	1,488	1,449	(2.62)	68	74	8.82	1,556	1,523	(2.12)
Williamstown	8,741	5,577	5,831	4.55	206	249	20.87	5,783	6,080	5.14
Wilmington	17,471	18,192	16,701	(8.20)	852	894	4.93	19,044	17,595	(7.61)
Winchendon	7,019	5,314	5,395	1.52	117	114	(2.56)	5,431	5,509	1.44
Winchester	20,701	22,109	21,236	(3.95)	1,530	1,875	22.55	23,639	23,111	(2.23)
Windsor	598	454	368	(18.94)	26	29	11.54	480	397	(17.29)
Winthrop	19,294	12,971	12,663	(2.37)	1,158	1,179	1.81	14,129	13,842	(2.03)
Woburn	36,626	30,947	27,686	(10.54)	2,031	2,282	12.36	32,978	29,968	(9.13)
Worcester	161,799	179,438	180,668	.69	3,251	3,119	(4.06)	182,689	183,787	.60
Worthington	932	513	490	(4.48)	39	42	7.69	552	532	(3.62)
Wrentham	7,580	5,496	5,451	(.82)	130	140	7.69	5,626	5,591	(.62)
Yarmouth	18,449	14,200	14,472	1.92	656	647	(1.37)	14,856	15,119	1.77

**MUNICIPAL EXPENDITURES AND BALANCING REVENUES
FOR FISCAL YEARS 1981 AND 1982**

RECEIPTS

City/Town	Total Receipts from the State (Thousands)			Local Receipts Free Cash and Available Funds (Thousands)			Levy from Property Tax (Thousands)		
	FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change
West Boylston	\$ 892	\$ 1,072	20.18	\$ 986	\$ 1,014	2.84	\$ 3,189	\$ 3,263	2.32
West Bridgewater	1,124	1,339	19.13	989	847	(14.36)	3,627	3,081	(15.05)
West Brookfield	327	471	44.04	513	293	(42.89)	1,240	1,174	(5.32)
West Newbury	401	480	19.70	469	427	(8.96)	1,727	1,598	(7.47)
West Springfield	2,680	3,535	31.90	4,470	4,786	7.07	14,153	13,278	(6.18)
West Stockbridge	63	89	41.27	217	74	(65.90)	569	560	(1.58)
West Tisbury	558	544	(2.51)	220	227	3.18	569	583	2.46
Westborough	1,767	2,090	18.28	2,338	2,391	2.27	8,246	8,513	3.24
Westfield	5,405	8,554	58.26	5,164	4,372	(15.34)	15,040	15,185	.96
Westford	2,555	3,052	19.45	1,709	1,508	(11.76)	7,279	7,445	2.28
Westhampton	90	127	41.11	126	130	3.17	551	522	(5.26)
Westminster	465	624	34.19	862	567	(34.22)	2,139	2,161	1.03
Weston	1,841	2,050	11.35	3,226	3,781	17.20	10,415	10,669	2.44
Westport	2,309	2,717	17.67	1,244	1,116	(10.29)	5,737	5,618	(2.07)
Westwood	1,918	1,914	(.21)	2,208	1,967	(10.91)	12,113	11,751	(2.99)
Weymouth	10,274	12,358	20.28	9,517	7,962	(16.34)	29,904	24,999	(16.40)
Whately	101	146	44.55	140	146	4.29	596	586	(1.68)
Whitman	2,194	2,879	31.22	1,621	1,351	(16.66)	6,676	5,175	(22.48)
Wilbraham	1,655	1,972	19.15	1,783	1,525	(14.47)	6,766	6,045	(10.66)
Williamsburg	260	343	31.92	329	308	(6.38)	967	872	(9.82)
Williamstown	636	983	54.56	1,534	1,449	(5.54)	3,613	3,648	.97
Wilmington	2,990	3,321	11.07	3,365	3,053	(9.27)	12,689	11,222	(11.56)
Winchendon	2,506	2,890	15.32	1,328	683	(48.57)	1,597	1,936	21.23
Winchester	2,868	3,215	12.10	4,351	2,850	(34.50)	16,420	17,045	3.81
Windsor	115	126	9.57	191	92	(51.83)	174	179	2.87
Winthrop	3,902	4,881	25.09	2,539	2,824	11.22	7,688	6,137	(20.17)
Woburn	5,408	6,372	17.83	5,521	3,892	(29.51)	22,049	19,704	(10.64)
Worcester	44,702	51,726	15.71	53,505	60,294	12.69	84,482	71,767	(15.05)
Worthington	67	95	41.79	83	97	16.87	402	340	(15.42)
Wrentham	919	1,170	27.31	1,193	1,096	(8.13)	3,514	3,325	(5.38)
Yarmouth	580	866	49.31	4,606	4,349	(5.58)	9,670	9,904	2.42

ASSESSED PROPERTY VALUATIONS, MUNICIPAL TAX RATES AND PROPERTY TAX LEVIES

City/Town	1980 Population	Assessed Valuations (Thousands)			Tax Rates (\$/\$1,000 Valuation)			Levy from Property Tax (Thousands)			City/Town
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change	
Abington	13,517	\$ 168,424	\$ 169,960	.91	\$35.60	\$26.80	(24.72)	\$ 5,996	\$ 4,555	(24.03)	Abington
Acton	17,544	369,495	377,747	2.23	31.80	31.80	-	11,750	12,012	2.23	Acton
Acushnet	8,704	104,053	105,848	1.73	23.79	22.79	(4.20)	2,683	2,610	(2.72)	Acushnet
Adams	10,381	55,030	141,970	157.99	60.00	23.80	(60.33)	3,302	3,379	2.33	Adams
Agawam	26,271	203,833	450,702	121.11	55.00	25.00	(54.55)	11,211	11,268	.51	Agawam
Alford	394	16,061	15,488	(3.57)	13.50	10.80	(20.00)	217	167	(23.04)	Alford
Amesbury	13,971	81,506	223,814	174.60	73.00	25.00	(65.75)	5,950	5,595	(5.97)	Amesbury
Amherst	33,229	261,808	334,954	27.94	29.60	23.20	(21.62)	7,750	7,771	.27	Amherst
Andover	26,370	296,194	987,586	233.43	66.00	19.50	(70.45)	19,549	19,258	(1.49)	Andover
Arlington	48,219	363,357	365,236	.52	87.00	73.50	(15.52)	31,612	26,845	(15.08)	Arlington
Ashburnham	4,075	48,510	49,412	1.86	39.40	34.00	(13.71)	1,911	1,680	(12.09)	Ashburnham
Ashby	2,311	25,702	25,821	.46	43.50	35.50	(18.39)	1,118	917	(17.98)	Ashby
Ashfield	1,458	33,619	37,322	11.01	19.30	16.20	(16.06)	649	605	(6.78)	Ashfield
Ashland	9,165	130,577	249,184	90.83	44.00	21.80	(50.45)	5,745	5,432	(5.45)	Ashland
Athol	10,634	18,223	18,734	2.80	145.00	96.00	(33.79)	2,642	1,798	(31.95)	Athol
Attleboro	34,196	221,348	222,315	.44	79.95	67.65	(15.38)	17,697	15,040	(15.01)	Attleboro
Auburn	14,845	174,100	176,312	1.27	40.20	37.70	(6.22)	6,999	6,647	(5.03)	Auburn
Avon	5,026	53,192	124,161	133.42	53.00	20.00	(62.26)	2,819	2,815	(.14)	Avon
Ayer	6,993	17,051	17,255	1.20	118.00	119.50	1.27	2,012	2,062	2.49	Ayer
Barnstable	30,898	880,863	909,733	3.28	23.20	23.00	(.86)	20,436	20,924	2.39	Barnstable
Barre	4,102	47,911	48,369	.96	24.50	24.43	(.29)	1,174	1,182	.68	Barre
Becket	1,339	40,108	41,847	4.34	23.00	18.60	(19.13)	922	778	(15.62)	Becket
Bedford	13,067	415,200	490,055	18.03	25.60	20.85	(18.55)	10,629	10,769	1.32	Bedford
Belchertown	8,339	83,284	129,906	55.98	28.00	18.70	(33.21)	2,332	2,429	4.16	Belchertown
Bellingham	14,300	99,260	100,433	1.18	51.50	46.40	(9.90)	5,112	4,660	(8.84)	Bellingham
Belmont	26,100	720,088	792,756	10.09	26.60	23.40	(12.03)	19,154	18,599	(2.90)	Belmont
Berkley	2,731	37,889	39,146	3.32	23.00	22.80	(.87)	871	893	2.53	Berkley
Berlin	2,215	12,960	13,294	2.58	86.00	71.25	(17.15)	1,115	947	(15.07)	Berlin
Bernardston	1,750	25,722	26,391	2.60	26.50	25.00	(5.66)	682	660	(3.23)	Bernardston
Beverly	37,655	246,484	884,811	258.97	86.30	22.85	(73.52)	21,272	21,783	2.40	Beverly
Billerica	36,727	68,037	766,795	1027.03	311.00	25.00	(91.96)	21,159	19,170	(9.40)	Billerica
Blackstone	6,570	34,384	87,021	153.09	66.40	22.30	(66.42)	2,283	1,941	(14.98)	Blackstone
Blandford	1,038	19,606	20,195	3.00	22.00	18.00	(18.18)	431	364	(15.55)	Blandford
Bolton	2,530	69,444	73,236	5.46	21.80	21.20	(2.75)	1,514	1,552	2.51	Bolton
Boston	562,994	1,902,000	1,908,701	.35	272.70	230.90	(15.33)	518,675	440,719	(15.03)	Boston
Bourne	13,874	344,543	352,166	2.21	21.60	20.00	(7.41)	7,442	7,043	(5.36)	Bourne
Boxborough	3,126	37,116	101,231	172.74	42.00	15.04	(64.19)	1,559	1,594	2.25	Boxborough
Boxford	5,374	21,305	203,042	853.03	149.00	15.65	(89.50)	3,174	3,178	.13	Boxford
Boylston	3,470	31,013	77,356	149.43	51.75	21.26	(58.92)	1,605	1,645	2.49	Boylston
Braintree	36,337	571,244	575,687	.78	45.00	36.30	(19.33)	25,706	20,897	(18.71)	Braintree

ASSESSED PROPERTY VALUATIONS, MUNICIPAL TAX RATES AND PROPERTY TAX LEVIES

City/Town	1980 Population	Assessed Valuations (Thousands)			Tax Rates (\$/\$1,000 Valuation)			Levy from Property Tax (Thousands)			City/Town
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change	
Brewster	5,226	\$ 187,784	\$ 193,906	3.26	\$ 18.30	\$ 18.15	(.82)	\$ 3,436	\$ 3,519	2.42	Brewster
Bridgewater	17,202	154,334	160,499	3.99	44.00	35.90	(18.41)	6,791	5,762	(15.15)	Bridgewater
Brimfield	2,318	8,099	52,919	553.40	128.00	18.32	(85.69)	1,037	969	(6.56)	Brimfield
Brockton	95,172	760,370	767,429	.93	69.70	58.70	(15.78)	52,998	45,048	(15.00)	Brockton
Brookfield	2,397	23,730	24,044	1.32	42.00	27.00	(35.71)	997	649	(34.90)	Brookfield
Brookline	55,062	467,711	1,733,718	270.68	98.00	24.96	(74.53)	45,836	40,746	(11.10)	Brookline
Buckland	1,864	33,094	31,870	(3.70)	24.50	24.40	(.41)	811	778	(4.07)	Buckland
Burlington	23,485	286,511	876,660	205.98	70.00	18.80	(73.14)	20,056	20,550	2.46	Burlington
Cambridge	95,322	347,055	340,176	(1.98)	230.40	199.80	(13.28)	79,961	67,967	(15.00)	Cambridge
Canton	18,182	205,446	210,013	2.22	61.10	53.00	(13.26)	12,553	11,131	(11.33)	Canton
Carlisle	3,306	90,432	97,131	7.41	30.00	28.60	(4.67)	2,713	2,778	2.40	Carlisle
Carver	6,988	12,596	127,253	910.27	258.00	21.58	(91.64)	3,250	3,042	(6.40)	Carver
Charlemont	1,149	18,929	19,130	1.06	28.00	26.68	(4.72)	530	510	(3.77)	Charlemont
Charlton	6,719	13,254	121,504	816.73	127.20	12.83	(89.91)	1,686	1,559	(7.53)	Charlton
Chatham	6,071	284,655	290,620	2.10	15.80	15.80	-	4,498	4,592	2.09	Chatham
Chelmsford	31,174	294,055	304,389	3.51	58.50	52.60	(10.09)	17,202	16,011	(6.92)	Chelmsford
Chelsea	25,431	59,119	59,733	1.04	245.40	206.00	(16.06)	14,508	12,305	(15.18)	Chelsea
Cheshire	3,124	46,052	46,867	1.77	17.50	14.60	(16.57)	806	684	(15.14)	Cheshire
Chester	1,123	12,327	22,676	83.95	31.20	17.38	(44.29)	385	394	-2.34	Chester
Chesterfield	1,000	20,266	19,717	(2.71)	23.00	23.00	-	466	453	(2.79)	Chesterfield
Chicopee	55,112	109,987	111,857	1.70	200.00	160.00	(20.00)	21,997	17,897	(18.64)	Chicopee
Chilmark	489	29,743	182,761	514.47	18.00	3.00	(83.33)	535	548	2.43	Chilmark
Clarksburg	1,871	16,946	16,991	.27	35.50	21.00	(40.85)	602	357	(40.70)	Clarksburg
Clinton	12,771	17,474	191,156	993.95	300.00	17.96	(94.01)	5,242	4,288	(18.20)	Clinton
Cohasset	7,174	102,590	104,714	2.07	54.75	54.75	-	5,617	5,733	2.07	Cohasset
Colrain	1,552	14,235	14,322	.61	47.00	47.88	1.87	669	686	2.54	Colrain
Concord	16,293	383,134	644,119	68.12	39.80	23.60	(40.70)	15,249	15,094	(1.02)	Concord
Conway	1,213	23,691	23,722	.13	24.50	24.70	.82	580	586	1.03	Conway
Cummington	657	13,171	13,392	1.68	25.50	25.00	(1.96)	336	335	(.30)	Cummington
Dalton	6,797	96,022	97,646	1.69	36.00	30.70	(14.72)	3,457	2,998	(13.28)	Dalton
Danvers	24,100	562,872	624,921	11.02	27.50	24.20	(12.00)	15,479	15,123	(2.30)	Danvers
Dartmouth	23,966	276,119	281,418	1.92	35.00	35.20	.57	9,664	9,906	2.50	Dartmouth
Dedham	25,298	271,908	275,496	1.32	57.60	52.20	(9.38)	15,662	14,381	(8.18)	Dedham
Deerfield	4,517	82,731	83,694	1.16	19.65	19.90	1.27	1,626	1,666	2.46	Deerfield
Dennis	12,360	485,457	496,348	2.24	13.40	13.43	.22	6,505	6,666	2.48	Dennis
Dighton	5,352	103,512	104,162	.63	21.40	20.42	(4.58)	2,700	2,588	(4.15)	Dighton
Douglas	3,730	34,662	36,121	4.21	51.00	42.80	(16.08)	1,768	1,546	(12.56)	Douglas
Dover	4,703	149,107	151,585	1.66	27.40	27.60	.73	4,086	4,184	2.40	Dover
Dracut	21,249	36,724	376,771	925.95	225.00	22.46	(90.02)	8,263	8,462	2.41	Dracut
Dudley	8,717	113,320	114,806	1.31	15.75	15.94	1.21	1,785	1,829	2.47	Dudley

ASSESSED PROPERTY VALUATIONS, MUNICIPAL TAX RATES AND PROPERTY TAX LEVIES

City/Town	1980 Population	Assessed Valuations (Thousands)			Tax Rates (\$/\$1,000 Valuation)			Levy from Property Tax (Thousands)			City/Town
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change	
Dunstable	1,671	3,227	\$ 45,877	\$1,321.66	\$218.00	\$15.71	(92.79)	\$ 703	\$ 721	2.56	Dunstable
Duxbury	11,807	233,668	416,749	78.35	41.70	23.80	(42.93)	9,744	9,919	1.80	Duxbury
E. Bridgewater	9,945	159,525	161,554	1.27	33.00	26.00	(21.21)	5,264	4,200	(20.21)	E. Bridgewater
E. Brookfield	1,955	26,955	26,218	(2.73)	28.00	27.95	(.18)	755	733	(2.91)	E. Brookfield
E. Longmeadow	12,905	177,441	308,182	73.68	39.70	23.40	(41.06)	7,044	7,211	2.37	E. Longmeadow
Eastham	3,472	177,274	181,756	2.53	15.90	14.20	(10.69)	2,819	2,581	(8.44)	Eastham
Easthampton	15,580	177,932	180,090	1.21	30.50	25.00	(18.03)	5,427	4,502	(17.04)	Easthampton
Easton	16,623	206,831	214,249	3.59	42.50	35.00	(17.65)	8,790	7,499	(14.69)	Easton
Edgartown	2,204	277,549	288,811	4.06	9.00	8.70	(3.33)	2,498	2,513	.60	Edgartown
Egremont	1,311	53,303	51,562	(3.27)	13.60	12.75	(6.25)	725	657	(9.38)	Egremont
Erving	1,326	37,505	118,316	215.47	38.50	6.13	(84.08)	1,444	1,115	(22.78)	Erving
Essex	2,998	72,435	73,332	1.24	20.80	20.50	(1.44)	1,507	1,503	(.27)	Essex
Everett	37,195	215,636	216,644	.47	139.60	118.00	(15.47)	30,103	25,564	(15.08)	Everett
Fairhaven	15,759	28,429	271,452	854.84	224.00	24.00	(89.29)	6,368	6,515	2.31	Fairhaven
Fall River	92,574	183,290	184,440	.63	164.00	138.20	(15.73)	30,060	25,490	(15.20)	Fall River
Falmouth	23,640	898,400	920,104	2.42	18.30	18.30	-	16,441	16,838	2.41	Falmouth
Fitchburg	39,580	362,780	365,079	.63	41.68	32.05	(23.10)	18,767	14,451	(23.00)	Fitchburg
Florida	730	30,159	34,663	14.93	17.50	15.45	(11.71)	528	536	1.52	Florida
Foxborough	14,148	252,368	293,439	16.27	30.50	25.00	(18.03)	7,697	7,336	(4.69)	Foxborough
Framingham	65,113	596,590	1,622,273	171.92	68.00	22.90	(66.32)	40,568	40,501	(.17)	Framingham
Franklin	18,217	287,679	287,948	.09	34.00	28.86	(15.12)	9,781	8,310	(15.04)	Franklin
Freetown	7,058	151,368	151,237	(.09)	23.52	19.10	(18.79)	4,282	3,462	(19.15)	Freetown
Gardner	17,900	113,281	239,632	111.54	56.40	24.60	(56.38)	6,389	5,895	(7.73)	Gardner
Gay Head	220	29,160	30,480	4.53	12.80	8.38	(34.53)	373	255	(31.64)	Gay Head
Georgetown	5,687	96,885	97,572	.71	25.40	25.00	(1.57)	2,461	2,439	(.89)	Georgetown
Gill	1,259	16,729	16,787	.35	33.00	30.00	(9.09)	552	504	(8.70)	Gill
Gloucester	27,768	192,253	722,465	275.79	91.00	23.94	(73.69)	17,495	17,929	2.48	Gloucester
Goshen	651	10,757	10,876	1.11	34.40	32.20	(6.40)	370	350	(5.41)	Goshen
Gosnold	63	27,799	-	-	-	-	-	-	-	-	Gosnold
Grafton	11,238	167,912	173,593	3.38	25.00	24.75	(1.00)	4,198	4,296	2.33	Grafton
Granby	5,380	64,332	64,538	.32	31.00	28.30	(8.71)	1,994	1,826	(8.43)	Granby
Granville	1,204	25,710	25,667	(.17)	23.00	21.00	(8.70)	591	539	(8.80)	Granville
G. Barrington	7,405	153,850	153,675	(.11)	27.00	25.00	(7.41)	4,154	3,842	(7.51)	G. Barrington
Greenfield	18,436	223,376	224,380	.45	44.60	37.74	(15.38)	9,963	8,468	(15.01)	Greenfield
Groton	6,154	91,893	93,838	2.12	29.00	29.00	-	2,665	2,721	2.10	Groton
Groveland	5,040	77,642	78,637	1.28	29.50	25.00	(15.25)	2,290	1,966	(14.15)	Groveland
Hadley	4,125	113,234	112,881	(.31)	14.50	14.90	2.75	1,642	1,682	2.44	Hadley
Halifax	5,513	76,490	78,645	2.82	31.50	24.30	(22.86)	2,409	1,911	(20.67)	Halifax
Hamilton	6,960	115,250	117,517	1.97	34.00	33.92	(.24)	3,918	3,986	1.74	Hamilton
Hampden	4,745	57,631	58,243	1.06	36.25	33.30	(8.14)	2,089	1,939	(7.18)	Hampden

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City/Town	1980 Population	Assessed Valuations (Thousands)			Tax Rates (\$/\$1,000 Valuation)			Levy from Property Tax (Thousands)			City/Town
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change	
Hancock	643	\$ 18,825	\$ 18,845	.11	\$12.50	\$12.70	1.60	\$ 235	\$ 239	1.70	Hancock
Hanover	11,358	223,850	225,613	.79	32.70	27.55	(15.75)	7,320	6,216	(15.08)	Hanover
Hanson	8,617	56,311	56,311	-	81.90	58.20	(28.94)	4,612	3,277	(28.95)	Hanson
Hardwick	2,272	13,620	30,299	122.46	52.00	22.00	(57.69)	708	667	(5.79)	Hardwick
Harvard	12,170	110,533	144,088	30.36	25.00	19.60	(21.60)	2,763	2,824	2.21	Harvard
Harwich	8,971	458,059	475,885	3.89	14.40	13.90	(3.47)	6,596	6,615	.29	Harwich
Hatfield	3,045	49,749	51,470	3.46	24.00	23.70	(1.25)	1,194	1,220	2.18	Hatfield
Haverhill	46,865	110,799	692,796	525.27	173.60	25.00	(85.60)	19,235	17,320	(9.96)	Haverhill
Hawley	280	5,493	8,270	50.56	20.00	12.50	(37.50)	110	103	(6.36)	Hawley
Heath	482	13,207	13,324	.89	25.50	24.70	(3.14)	337	329	(2.37)	Heath
Hingham	20,339	179,202	655,235	265.64	83.00	23.20	(72.05)	14,874	15,201	2.20	Hingham
Hinsdale	1,707	10,923	39,004	257.08	62.75	18.00	(71.31)	685	702	2.48	Hinsdale
Holbrook	11,140	63,654	64,265	.96	99.00	83.35	(15.81)	6,302	5,357	(15.00)	Holbrook
Holden	13,336	176,264	178,302	1.16	33.50	33.75	.75	5,905	6,018	1.91	Holden
Holland	1,589	32,155	32,096	(.18)	26.70	25.80	(3.37)	859	828	(3.61)	Holland
Holliston	12,622	186,941	187,365	.23	42.00	35.00	(16.67)	7,852	6,558	(16.48)	Holliston
Holyoke	44,678	115,795	117,425	1.41	137.00	114.80	(16.20)	15,864	13,480	(15.03)	Holyoke
Hopedale	3,905	31,463	70,305	123.45	66.50	24.04	(63.85)	2,092	1,778	(15.01)	Hopedale
Hopkinton	7,114	104,727	110,896	5.89	36.80	35.50	(3.53)	3,854	3,937	2.15	Hopkinton
Hubbardston	1,797	12,208	12,392	1.51	64.00	62.70	(2.03)	781	777	(.51)	Hubbardston
Hudson	16,408	132,019	138,418	4.85	67.60	54.80	(18.93)	8,924	7,585	(15.00)	Hudson
Hull	9,714	107,120	107,422	.28	70.00	59.32	(15.26)	7,498	6,372	(15.02)	Hull
Huntington	1,804	14,641	14,610	(.21)	48.50	38.60	(20.41)	710	564	(20.56)	Huntington
Ipswich	11,158	236,464	237,519	.45	24.00	23.40	(2.50)	5,675	5,558	(2.06)	Ipswich
Kingston	7,362	129,372	150,132	16.05	30.50	23.60	(22.62)	3,946	3,543	(10.21)	Kingston
Lakeville	5,931	44,875	137,431	206.25	52.50	17.57	(66.53)	2,356	2,415	2.50	Lakeville
Lancaster	6,334	32,852	107,753	228.00	67.00	20.00	(70.15)	2,201	2,155	(2.09)	Lancaster
Lanesborough	3,131	40,296	40,296	-	41.35	35.00	(15.36)	1,666	1,410	(15.37)	Lanesborough
Lawrence	63,175	116,392	689,673	492.54	187.50	23.23	(87.61)	21,824	18,550	(15.00)	Lawrence
Lee	6,247	62,983	106,988	69.87	49.00	24.50	(50.00)	3,086	2,621	(15.07)	Lee
Leicester	9,446	62,144	62,909	1.23	38.00	38.00	-	2,361	2,391	1.27	Leicester
Lenox	6,523	117,892	116,961	(.79)	31.00	25.75	(16.94)	3,655	3,027	(17.18)	Lenox
Leominster	34,508	219,693	584,857	166.22	65.00	23.00	(64.62)	14,280	13,452	(5.80)	Leominster
Leverett	1,471	5,629	36,759	553.03	116.00	17.30	(85.09)	653	636	(2.60)	Leverett
Lexington	29,479	274,027	1,241,952	353.22	92.00	18.97	(79.38)	25,210	25,841	2.50	Lexington
Leyden	498	7,545	7,720	2.32	36.00	36.00	-	272	278	2.21	Leyden
Lincoln	7,098	213,849	242,898	13.58	18.40	16.60	(9.78)	3,935	4,031	2.44	Lincoln
Littleton	6,970	110,646	193,330	74.73	35.20	20.56	(41.59)	3,895	3,975	2.05	Littleton
Longmeadow	16,301	207,128	479,100	131.31	49.00	21.71	(55.69)	10,149	10,401	2.48	Longmeadow
Lowell	22,418	181,721	184,773	1.68	167.80	150.00	(10.61)	30,493	27,716	(9.11)	Lowell

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		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change	
Ludlow	18,150	\$ 99,231	\$ 101,442	2.23	\$ 73.00	\$ 66.00	(9.59)	\$ 7,244	\$ 6,695	(7.58)	Ludlow
Lunenburg	8,405	80,996	82,827	2.26	54.00	44.00	(18.52)	4,374	3,644	(16.69)	Lunenburg
Lynn	78,471	272,872	266,214	(2.44)	191.00	163.00	(14.66)	52,119	43,393	(16.74)	Lynn
Lynnfield	11,267	350,310	353,878	1.02	20.80	20.80	-	7,286	7,361	1.03	Lynnfield
Malden	53,386	122,188	123,978	1.47	227.00	190.00	(16.30)	27,737	23,556	(15.07)	Malden
Manchester	5,424	134,268	135,577	.97	33.20	33.65	1.36	4,458	4,562	2.33	Manchester
Mansfield	13,453	79,194	399,829	404.87	88.00	17.00	(80.68)	6,969	6,797	(2.47)	Mansfield
Marblehead	20,126	215,948	218,160	1.02	66.00	67.00	1.52	14,253	14,617	2.55	Marblehead
Marion	3,932	156,778	155,631	(.73)	16.60	17.17	3.43	2,603	2,672	2.65	Marion
Marlborough	30,617	74,894	645,023	761.25	217.00	20.25	(90.67)	16,252	16,126	(.78)	Marlborough
Marshfield	20,916	133,020	497,683	274.14	94.50	25.00	(73.55)	12,570	12,442	(1.02)	Marshfield
Mashpee	3,700	196,608	206,998	5.28	18.80	18.30	(2.66)	3,696	3,788	2.49	Mashpee
Mattapoisett	5,597	131,151	133,611	1.88	24.00	24.14	.58	3,148	3,225	2.45	Mattapoisett
Maynard	9,590	176,669	209,039	18.32	32.26	22.76	(29.45)	6,898	5,314	(22.96)	Maynard
Medfield	10,220	235,339	241,677	2.69	28.30	24.70	(12.72)	6,660	5,970	(10.36)	Medfield
Medford	58,076	871,647	879,921	.95	34.23	28.92	(15.51)	33,687	28,630	(15.01)	Medford
Medway	8,447	66,803	68,470	2.50	82.50	68.40	(17.09)	5,511	4,683	(15.02)	Medway
Melrose	30,055	242,220	244,318	.87	71.60	60.30	(15.78)	17,343	14,732	(15.06)	Melrose
Mendon	3,108	20,761	75,197	262.20	66.00	18.66	(71.73)	1,370	1,403	2.41	Mendon
Merrimac	4,451	56,990	56,955	(.06)	30.50	25.90	(15.08)	1,738	1,475	(15.13)	Merrimac
Methuen	36,701	66,386	694,383	945.98	235.00	22.40	(90.51)	15,667	15,554	(.72)	Methuen
Middleborough	16,404	69,532	71,550	2.90	94.00	81.70	(13.09)	6,536	5,846	(10.56)	Middleborough
Middlefield	385	5,043	9,547	89.31	32.50	16.10	(50.46)	164	154	(6.10)	Middlefield
Middleton	4,135	76,564	80,216	4.77	34.60	32.70	(5.49)	2,649	2,623	(.98)	Middleton
Milford	23,390	312,096	318,478	2.04	32.00	26.57	(16.97)	11,374	9,668	(15.00)	Milford
Millbury	11,808	16,465	183,479	1,014.36	281.00	24.80	(91.17)	4,627	4,550	(1.66)	Millbury
Millis	6,908	61,956	62,337	.62	59.00	52.60	(10.85)	3,655	3,279	(10.29)	Millis
Millville	1,693	8,891	8,988	1.09	61.00	51.28	(15.93)	542	461	(14.94)	Millville
Milton	25,860	79,737	668,236	738.05	207.00	24.25	(88.29)	16,505	16,205	(1.82)	Milton
Monroe	179	3,056	5,598	83.18	44.95	25.00	(44.38)	137	140	2.19	Monroe
Monson	7,315	85,160	86,224	1.25	30.60	25.60	(16.34)	2,606	2,207	(15.31)	Monson
Montague	8,011	109,883	111,415	1.39	36.75	33.50	(8.84)	4,038	3,733	(7.55)	Montague
Monterey	818	31,661	34,767	9.81	13.80	11.20	(18.84)	437	389	(10.98)	Monterey
Montgomery	637	5,118	5,095	(.45)	57.00	56.07	(1.63)	292	286	(2.05)	Montgomery
Mt. Washington	93	7,368	16,045	117.77	9.15	3.65	(60.11)	67	59	(11.94)	Mt. Washington
Nahant	3,947	102,704	102,481	(.22)	24.00	23.62	(1.58)	2,465	2,420	(1.83)	Nahant
Nantucket	5,087	669,484	686,004	2.47	8.60	8.88	3.26	5,706	5,979	4.78	Nantucket
Natick	29,461	197,458	796,901	303.58	101.00	22.60	(77.62)	19,943	18,010	(9.69)	Natick
Needham	27,901	335,367	1,030,540	207.29	63.00	21.00	(66.67)	21,128	21,641	2.43	Needham
New Ashford	159	5,635	5,641	.11	8.00	7.30	(8.75)	45	41	(8.89)	New Ashford

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		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change	
New Bedford	98,478	\$ 232,565	\$ 233,467	.39	\$149.60	\$126.40	(15.51)	\$34,792	\$29,510	(15.18)	New Bedford
New Braintree	671	12,626	11,782	(6.68)	25.00	25.00	-	316	295	(6.65)	New Braintree
N. Marlborough	1,160	30,560	31,091	1.74	15.00	15.11	.73	458	470	2.62	N. Marlborough
New Salem	688	1,199	13,636	1,037.28	190.00	17.00	(91.05)	228	232	1.75	New Salem
Newbury	4,529	97,327	100,150	2.90	23.00	22.00	(4.35)	2,239	2,203	(1.61)	Newbury
Newburyport	15,900	94,093	346,396	268.14	91.00	23.90	(73.74)	8,562	8,279	(3.31)	Newburyport
Newton	83,622	415,147	3,106,627	648.32	177.00	21.88	(87.64)	73,481	75,152	2.27	Newton
Norfolk	6,363	113,289	138,555	22.30	25.30	21.15	(16.40)	2,866	2,930	2.23	Norfolk
N. Adams	18,063	175,933	177,376	.82	24.34	22.29	(8.42)	4,845	4,398	(9.23)	N. Adams
N. Andover	20,129	467,969	476,415	1.80	21.30	21.20	(.47)	9,968	10,100	1.32	N. Andover
N. Attleborough	21,095	214,776	219,043	1.99	42.30	37.20	(12.06)	9,085	8,148	(10.31)	N. Attleborough
N. Brookfield	4,150	49,355	50,319	1.95	27.00	21.00	(22.22)	1,333	1,057	(20.71)	N. Brookfield
N. Reading	11,455	76,321	271,241	255.40	87.00	25.00	(71.26)	6,640	6,781	2.12	N. Reading
Northampton	29,286	371,762	413,797	11.31	33.00	25.00	(24.24)	12,268	10,345	(15.67)	Northampton
Northborough	10,568	235,366	256,467	8.97	27.00	24.80	(8.15)	6,355	6,360	.08	Northborough
Northbridge	12,246	75,607	75,809	.27	46.00	47.00	2.17	3,478	3,563	2.44	Northbridge
Northfield	2,386	29,810	30,076	.89	41.00	41.00	-	1,222	1,233	.90	Northfield
Norton	12,690	153,102	153,729	.41	41.00	34.70	(15.37)	6,277	5,334	(15.02)	Norton
Norwell	9,182	115,902	285,559	146.38	60.00	23.80	(60.33)	6,954	6,796	(2.27)	Norwell
Norwood	29,711	338,362	741,995	119.29	46.00	20.80	(54.78)	15,565	15,943	2.43	Norwood
Oak Bluffs	1,984	87,901	90,806	3.30	25.80	25.59	(.81)	2,268	2,324	2.47	Oak Bluffs
Oakham	994	14,284	14,503	1.53	30.00	29.50	(1.67)	429	428	(.23)	Oakham
Orange	6,844	45,514	49,119	7.92	45.50	33.00	(27.47)	2,071	1,621	(21.73)	Orange
Orleans	5,306	294,912	303,657	2.97	12.40	12.34	(.48)	3,657	3,747	2.46	Orleans
Otis	963	15,309	16,298	6.46	37.00	35.60	(3.78)	566	580	2.47	Otis
Oxford	11,680	123,136	123,722	.48	36.00	28.00	(22.22)	4,433	3,464	(21.86)	Oxford
Palmer	11,389	120,407	120,580	.14	33.00	31.50	(4.55)	3,973	3,798	(4.40)	Palmer
Paxton	3,762	71,136	71,829	.97	22.50	21.75	(3.33)	1,601	1,562	(2.44)	Paxton
Peabody	45,976	354,963	357,711	.77	77.30	65.20	(15.65)	27,439	23,323	(15.00)	Peabody
Pelham	1,112	21,030	23,543	11.95	28.00	25.00	(10.71)	589	589	-	Pelham
Pembroke	13,487	226,052	230,309	1.88	33.70	27.30	(18.99)	7,618	6,287	(17.47)	Pembroke
Pepperell	8,061	85,861	87,509	1.92	38.00	36.86	(3.00)	3,263	3,226	(1.13)	Pepperell
Peru	633	11,691	11,745	.46	27.28	23.00	(15.69)	319	270	(15.36)	Peru
Petersham	1,024	26,123	25,235	(3.40)	28.30	19.90	(29.68)	739	502	(32.07)	Petersham
Phillipston	953	16,283	16,734	2.77	15.00	12.00	(20.00)	244	201	(17.62)	Phillipston
Pittsfield	51,974	325,325	740,338	127.57	92.00	30.35	(67.01)	29,930	25,504	(14.79)	Pittsfield
Plainfield	425	1,466	1,466	-	199.00	162.00	(18.59)	292	237	(18.84)	Plainfield
Plainville	5,857	91,337	114,665	25.54	30.40	24.00	(21.05)	2,777	2,752	(.90)	Plainville
Plymouth	35,913	988,627	1,005,655	1.72	21.00	21.15	.71	20,761	21,270	2.45	Plymouth
Plympton	1,974	37,867	47,427	25.25	29.00	23.00	(20.69)	1,098	1,091	(.64)	Plympton

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		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change	
Princeton	2,425	\$ 25,717	\$ 60,511	135.30	\$ 47.25	\$ 20.58	(56.44)	\$ 1,215	\$ 1,245	2.47	Princeton
Provincetown	3,536	67,446	70,113	3.95	54.00	48.50	(10.19)	3,642	3,401	(6.62)	Provincetown
Quincy	84,743	275,538	276,355	.30	242.60	205.60	(15.25)	66,846	56,819	(15.00)	Quincy
Randolph	28,218	161,718	564,313	248.95	97.00	24.40	(74.85)	15,687	13,769	(12.23)	Randolph
Raynham	9,085	81,846	82,373	.64	52.00	45.50	(12.50)	4,256	3,748	(11.94)	Raynham
Reading	22,678	295,837	599,484	102.64	45.00	23.00	(48.89)	13,313	13,788	3.57	Reading
Rehoboth	7,570	106,118	107,720	1.51	32.40	32.40	-	3,438	3,490	1.51	Rehoboth
Revere	42,423	100,456	103,027	2.56	270.00	221.20	(18.07)	27,123	22,790	(15.98)	Revere
Richmond	1,659	26,376	27,451	4.08	32.20	31.60	(1.86)	849	867	2.12	Richmond
Rochester	3,205	71,424	71,601	.25	21.00	21.46	2.19	1,500	1,537	2.47	Rochester
Rockland	15,695	77,488	225,540	191.06	91.00	28.40	(68.79)	7,051	6,405	(9.16)	Rockland
Rockport	6,345	221,189	222,873	.76	19.10	19.20	.52	4,225	4,279	1.28	Rockport
Rowe	336	131,892	181,737	37.79	7.80	5.79	(25.77)	1,029	1,052	2.24	Rowe
Rowley	3,867	27,810	89,568	222.07	64.00	16.50	(74.22)	1,780	1,478	(16.97)	Rowley
Royalston	955	2,527	2,582	2.18	105.00	84.00	(20.00)	265	217	(18.11)	Royalston
Russell	1,570	28,209	28,420	.75	23.50	22.50	(4.26)	663	639	(3.62)	Russell
Rutland	4,334	54,571	55,282	1.30	27.60	25.00	(9.42)	1,506	1,382	(8.23)	Rutland
Salem	38,220	121,923	122,804	.72	205.00	173.00	(15.61)	24,994	21,245	(15.00)	Salem
Salisbury	5,973	68,297	69,701	2.06	42.00	38.00	(9.52)	2,868	2,649	(7.64)	Salisbury
Sandisfield	720	17,006	18,038	6.07	25.50	24.54	(3.76)	434	443	2.07	Sandisfield
Sandwich	8,727	382,892	390,088	1.88	18.40	17.08	(7.17)	7,045	6,663	(5.42)	Sandwich
Saugus	24,746	246,005	571,599	132.35	66.20	22.93	(65.36)	16,286	14,290	(12.26)	Saugus
Savoy	644	9,876	9,750	(1.28)	18.10	18.10	-	179	176	(1.68)	Savoy
Scituate	17,317	127,774	464,008	263.15	95.00	25.00	(73.68)	12,139	11,600	(4.44)	Scituate
Seekonk	12,269	143,443	317,528	121.36	47.00	21.76	(53.70)	6,742	6,909	2.48	Seekonk
Sharon	13,601	305,782	328,463	7.42	32.00	25.30	(20.94)	9,785	8,310	(15.07)	Sharon
Sheffield	2,743	24,094	24,288	.81	54.75	50.00	(8.68)	1,319	1,214	(7.96)	Sheffield
Shelburne	2,002	9,395	9,516	1.29	91.00	78.00	(14.29)	855	742	(13.22)	Shelburne
Sherborn	4,049	96,770	183,613	89.74	38.20	20.63	(45.99)	3,697	3,788	2.46	Sherborn
Shirley	5,124	5,736	5,734	(.03)	239.50	200.00	(16.49)	1,374	1,147	(16.52)	Shirley
Shrewsbury	22,674	439,261	447,434	1.86	21.84	21.97	.60	9,543	9,780	2.48	Shrewsbury
Shutesbury	1,049	28,552	28,774	.78	18.35	18.66	1.69	524	537	2.48	Shutesbury
Somerset	18,813	587,720	619,797	5.46	21.00	19.70	(6.19)	13,932	14,277	2.48	Somerset
Somerville	77,372	136,179	137,011	.61	292.15	246.82	(15.52)	39,785	33,817	(15.00)	Somerville
South Hadley	16,399	147,778	148,807	.70	41.70	33.70	(19.18)	6,162	5,015	(18.61)	South Hadley
Southampton	4,137	51,676	52,238	1.09	28.45	27.38	(3.76)	1,470	1,430	(2.72)	Southampton
Southborough	6,193	172,522	174,525	1.16	26.50	24.97	(5.77)	4,572	4,358	(4.68)	Southborough
Southbridge	16,665	126,071	127,711	1.30	34.00	34.00	-	4,286	4,342	1.31	Southbridge
Southwick	7,382	62,260	62,260	-	48.00	48.00	-	2,988	2,988	-	Southwick
Spencer	10,774	52,484	53,032	1.04	44.00	43.50	(1.14)	2,309	2,307	(.09)	Spencer

ASSESSED PROPERTY VALUATIONS, MUNICIPAL TAX RATES AND PROPERTY TAX LEVIES

City/Town	1980 Population	Assessed Valuations (Thousands)			Tax Rates (\$/\$1,000 Valuation)			Levy from Property Tax (Thousands)			City/Town
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change	
Springfield	152,319	\$ 690,333	\$ 692,371	.30	\$ 91.00	\$ 76.50	(15.93)	\$62,820	\$52,966	(15.69)	Springfield
Sterling	5,440	113,166	110,150	(2.67)	25.00	23.50	(6.00)	2,829	2,589	(8.48)	Sterling
Stockbridge	2,328	22,375	96,881	332.99	73.00	17.28	(76.33)	1,633	1,674	2.51	Stockbridge
Stoneham	21,424	279,100	478,000	71.26	45.20	24.80	(45.13)	12,615	11,854	(6.03)	Stoneham
Stoughton	26,710	214,362	503,131	146.20	63.20	22.14	(64.97)	13,548	11,471	(15.33)	Stoughton
Stow	5,144	83,627	92,743	10.90	36.50	33.73	(7.59)	3,052	3,128	2.49	Stow
Sturbridge	5,976	120,644	124,674	3.34	25.00	22.50	(10.00)	3,016	2,805	(7.00)	Sturbridge
Sudbury	14,027	439,815	474,787	7.95	26.40	23.12	(12.42)	12,536	11,870	(5.31)	Sudbury
Sunderland	2,929	35,156	35,488	.94	17.00	17.00	-	598	603	.84	Sunderland
Sutton	5,855	15,321	131,432	757.86	140.00	16.72	(88.06)	2,145	2,198	2.47	Sutton
Swampscott	13,837	122,281	399,699	226.87	81.50	25.00	(69.33)	9,966	9,992	.26	Swampscott
Swansea	15,461	293,288	297,692	1.50	21.00	21.00	-	6,159	6,252	1.51	Swansea
Taunton	45,001	433,135	435,794	.61	30.50	25.60	(16.07)	15,365	12,914	(15.95)	Taunton
Templeton	6,070	45,769	46,198	.94	22.00	18.00	(18.18)	1,007	832	(17.38)	Templeton
Tewksbury	24,635	247,233	253,437	2.51	51.50	43.50	(15.53)	12,732	11,025	(13.41)	Tewksbury
Tisbury	2,972	70,410	173,067	145.80	32.20	12.90	(59.94)	2,267	2,233	(1.50)	Tisbury
Tolland	235	28,470	28,878	1.43	4.90	4.90	-	140	142	1.43	Tolland
Topsfield	5,709	107,210	108,652	1.35	31.10	31.35	.80	3,334	3,406	2.16	Topsfield
Townsend	7,201	63,797	138,802	117.57	44.00	20.00	(54.55)	2,807	2,776	(1.10)	Townsend
Truro	1,486	94,054	95,240	1.26	12.50	12.60	.80	1,176	1,200	2.04	Truro
Tyngsborough	5,683	44,512	47,080	5.77	50.50	48.90	(3.17)	2,248	2,302	2.40	Tyngsborough
Tyringham	344	14,858	15,232	2.52	12.00	12.00	-	178	183	2.81	Tyringham
Upton	3,886	60,324	61,704	2.29	30.70	24.25	(21.01)	1,852	1,496	(19.22)	Upton
Uxbridge	8,374	12,578	138,756	1,003.16	265.00	24.50	(90.75)	3,333	3,400	2.01	Uxbridge
Wakefield	24,895	85,616	618,232	622.10	184.00	24.50	(86.68)	15,753	15,147	(3.85)	Wakefield
Wales	1,177	13,017	13,062	.35	42.50	35.90	(15.53)	533	469	(15.19)	Wales
Walpole	18,859	156,722	494,801	215.72	69.50	22.40	(67.77)	10,892	11,084	1.76	Walpole
Waltham	58,200	557,318	575,026	3.18	63.00	53.60	(14.92)	35,111	30,822	(12.22)	Waltham
Ware	8,953	16,259	124,795	667.54	177.00	20.90	(88.19)	2,878	2,608	(9.38)	Ware
Wareham	18,457	171,187	174,084	1.69	53.30	49.40	(7.32)	9,124	8,600	(5.74)	Wareham
Warren	3,777	35,521	35,736	.61	37.70	31.00	(17.77)	1,339	1,108	(17.25)	Warren
Warwick	603	9,917	9,904	(.13)	32.40	26.00	(19.75)	321	257	(19.94)	Warwick
Washington	587	8,164	8,267	1.26	30.00	20.50	(31.67)	245	169	(31.02)	Washington
Watertown	34,384	600,489	612,066	1.93	36.95	31.00	(16.10)	24,215	20,574	(15.04)	Watertown
Wayland	12,170	230,705	473,507	105.24	45.00	22.47	(50.07)	10,382	10,640	2.49	Wayland
Webster	14,480	32,539	234,422	620.43	139.00	16.39	(88.21)	4,523	4,220	(6.70)	Webster
Wellesley	27,209	827,000	955,989	15.60	26.20	22.70	(13.36)	21,667	21,701	.16	Wellesley
Wellfleet	2,209	168,694	171,382	1.59	11.50	11.19	(2.70)	1,940	1,918	(1.13)	Wellfleet
Wendell	694	10,962	11,071	.99	23.15	20.25	(12.53)	254	224	(11.81)	Wendell
Wenham	3,897	83,096	83,969	1.05	24.20	24.54	1.41	2,011	2,061	2.49	Wenham

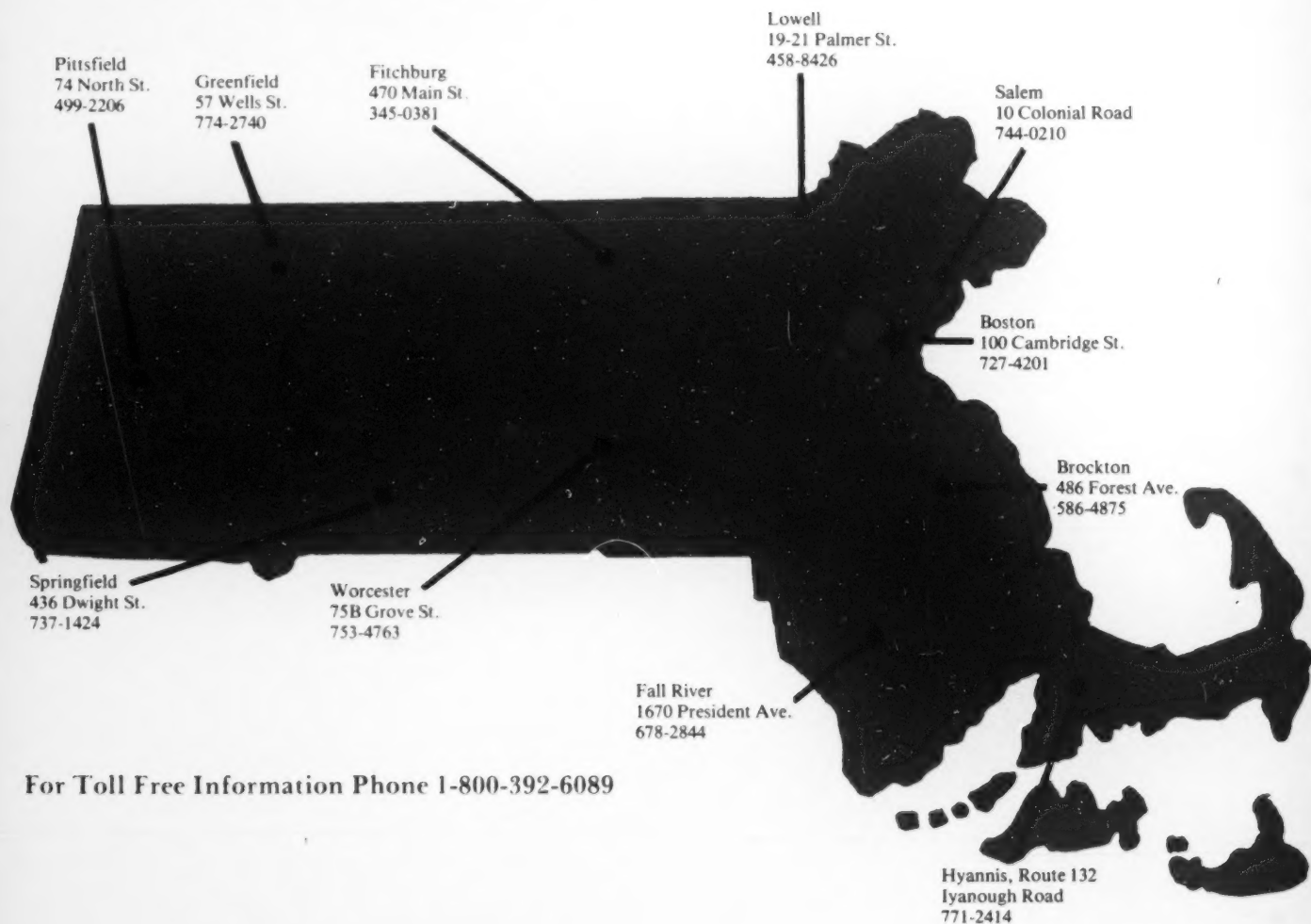
ASSESSED PROPERTY VALUATIONS, MUNICIPAL TAX RATES AND PROPERTY TAX LEVIES

City/Town	1980 Population	Assessed Valuations (Thousands)			Tax Rates (\$/ \$1,000 Valuation)			Levy from Property Tax (Thousands)			City/Town
		FY 81	FY 82	% Change	FY 81	FY 82	% Change	FY 81	FY 82	% Change	
W. Boylston	6,204	\$ 41,416	\$ 153,914	271.63	\$ 77.00	\$ 21.20	(72.47)	\$ 3,189	\$ 3,263	2.32	W. Boylston
W. Bridgewater	6,359	90,676	91,710	1.14	40.00	33.60	(16.00)	3,627	3,081	(15.05)	W. Bridgewater
W. Brookfield	3,026	31,998	31,618	(1.19)	38.75	37.12	(4.21)	1,240	1,174	(5.32)	W. Brookfield
W. Newbury	2,861	59,541	69,462	16.66	29.00	23.00	(20.69)	1,727	1,598	(7.47)	W. Newbury
W. Springfield	27,042	277,504	531,398	91.49	51.00	21.32	(58.20)	14,153	13,278	(6.18)	W. Springfield
W. Stockbridge	1,280	28,708	29,140	1.50	19.80	19.20	(3.03)	569	560	(1.58)	W. Stockbridge
W. Tisbury	1,010	8,250	129,569	1,470.53	69.00	4.50	(93.48)	569	583	2.46	W. Tisbury
Westborough	13,619	175,451	184,458	5.13	47.00	46.15	(1.81)	8,246	8,513	3.24	Westborough
Westfield	36,465	187,998	189,815	.97	80.00	80.00	-	15,040	15,185	.96	Westfield
Westford	13,434	89,644	326,532	264.25	81.20	22.80	(71.92)	7,279	7,445	2.28	Westford
Westhampton	1,137	17,213	23,726	37.84	32.00	22.00	(31.25)	551	522	(5.26)	Westhampton
Westminster	5,139	93,817	94,773	1.02	22.80	22.80	-	2,139	2,161	1.03	Westminster
Weston	11,169	210,410	614,556	192.08	49.50	17.36	(64.93)	10,415	10,669	2.44	Weston
Westport	13,763	260,047	262,480	.94	22.06	21.40	(2.99)	5,737	5,618	(2.07)	Westport
Westwood	13,212	409,529	470,057	14.78	27.50	22.85	(16.91)	12,113	11,751	(2.99)	Westwood
Weymouth	55,601	373,795	963,572	157.78	80.00	26.50	(66.88)	29,904	24,999	(16.40)	Weymouth
Whately	1,341	28,381	28,603	.78	21.00	20.50	(2.38)	596	586	(1.68)	Whately
Whitman	13,534	159,322	160,338	.64	41.90	32.30	(22.91)	6,676	5,175	(22.48)	Whitman
Wilbraham	12,053	193,303	196,250	1.52	35.00	30.80	(12.00)	6,766	6,045	(10.66)	Wilbraham
Williamsburg	2,237	24,551	24,902	1.43	39.40	35.00	(11.17)	967	872	(9.82)	Williamsburg
Williamstown	8,741	80,280	149,628	86.38	45.00	24.38	(45.82)	3,613	3,648	.97	Williamstown
Wilmington	17,471	157,628	167,487	6.25	80.50	67.00	(16.77)	12,689	11,222	(11.56)	Wilmington
Winchendon	7,019	37,140	86,429	132.71	43.00	22.40	(47.91)	1,597	1,936	21.23	Winchendon
Winchester	20,701	211,326	728,341	244.65	77.70	23.04	(70.35)	16,420	17,045	3.81	Winchester
Windsor	598	17,427	17,614	1.07	10.00	10.14	1.40	174	179	2.87	Windsor
Winthrop	19,294	217,173	260,024	19.73	35.40	23.60	(33.33)	7,688	6,137	(20.17)	Winthrop
Woburn	36,626	562,486	582,956	3.64	39.20	33.80	(13.78)	22,049	19,704	(10.64)	Woburn
Worcester	161,799	463,168	466,023	.62	182.40	154.00	(15.57)	84,482	71,767	(15.05)	Worcester
Worthington	932	21,359	22,675	6.16	18.80	15.00	(20.21)	402	340	(15.42)	Worthington
Wrentham	7,580	92,468	94,991	2.73	38.00	35.00	(7.89)	3,514	3,325	(5.38)	Wrentham
Yarmouth	18,449	498,430	510,509	2.42	19.40	19.40	-	9,670	9,904	2.42	Yarmouth

department of revenue

where to go who to call

district offices



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